

Date: 21/08/2024

The General Manager, Listing Department, Bombay Stock Exchange Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001.	The Vice President, Listing Department, National Stock Exchange of India Limited, 'Exchange Plaza', Bandra Kurla Complex, Bandra (East), Mumbai - 400 051.
Scrip Code: 538268	Symbol: WONDERLA

Dear Sir/ Madam,

Subject: Clarification on Financial Results

This is to submit that the financial results are first sealed and signed by the Managing Director and the scan copy of the same is sent to the Statutory Auditor for seal and signature who in turn scans and sends to the Company for announcing to Stock Exchanges. This process is leading to slight illegibility due to the document being scanned more than once. Herein after we will ensure the document is more legible and clear.

The format of the financial results submitted to the Exchanges for the quarter ended June 30, 2024 is the similar one that has been submitted for previous quarters. Moving forward, the Company shall ensure that the Managing Director's name is mentioned.

The readable copy of the Financial Results has been attached for your records.

Thanking You,

Yours faithfully,
For Wonderla Holidays Limited

Srinivasulu Raju Y
Company Secretary

Parks & Resorts

Wonderla Kochi Park : Palli kkara, Kumarapuram P.O., Kochi-683 565, Ph: 0484 2684001 | Email: mail.cok@wonderla.com

Wonderla Bengaluru Park : 28th KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230300 | Email: mail.blr@wonderla.com

Wonderla Hyderabad Park : ORRExit No. 13, Ravirala Post, Hyderabad-501 510, Ph: 040 23490300 | Email: mail.hyd@wonderla.com

Wonderla Bengaluru Resort : 28th KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073965 | Email: resort.blr@wonderla.com

Statement of financial results for the quarter ended 30 June 2024*Amount in Rs. Lakhs*

S No.	Particulars	Quarter ended		Year ended	
		30 June 2024	31 March 2024	30 June 2023	31 March 2024
		(Unaudited)	Refer Note 3	(Unaudited)	(Audited)
	Total revenue from operations	17,289.57	9,968.58	18,463.91	48,304.44
	Other income	457.32	514.56	562.85	2,298.08
1	Total income	17,746.89	10,483.14	19,026.76	50,602.52
2	Expenses				
	Cost of materials consumed	889.09	660.38	812.55	2,759.99
	Purchase of stock-in-trade	913.73	472.80	797.38	2,098.35
	Changes in inventories of stock-in-trade	(151.48)	(12.20)	(54.87)	(34.96)
	Employee benefits expense	2,039.89	1,702.06	1,557.88	6,257.92
	Finance costs	12.72	17.15	14.69	64.20
	Depreciation and amortization expenses	1,235.00	1,010.98	1,014.06	3,820.14
	Other expenses	4,459.98	3,603.01	3,663.41	14,504.68
	Total expenses	9,398.93	7,454.18	7,805.10	29,470.32
3	Profit before tax (1-2)	8,347.96	3,028.96	11,221.66	21,132.20
4	Tax expense				
	Current tax	2,105.88	834.25	2,916.82	5,573.95
	Deferred tax	(82.10)	(66.17)	(142.52)	(237.88)
5	Profit for the period (3-4)	6,324.18	2,260.88	8,447.36	15,796.13
	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Remeasurements of defined benefit plans	(57.68)	5.75	(95.21)	(61.29)
	Income tax relating to items that will not be reclassified to profit or loss	14.52	(1.45)	23.96	15.43
6	Other comprehensive income	(43.16)	4.30	(71.25)	(45.86)
	Total comprehensive income (5+6)	6,281.02	2,265.18	8,376.11	15,750.27
7	Paid-up equity share capital				
	(Face value of the share Rs.10/- each)	5,657.34	5,657.34	5,657.34	5,657.34
8	Reserves and surplus i.e. 'Other equity'				1,03,803.01
9	Earnings per share (face value of Rs.10/- each)				
	(not annualised for the quarters)				
(a)	Basic in (Rs.)	11.18	4.00	14.93	27.93
(b)	Diluted in (Rs.)	11.14	3.98	14.93	27.84

Reporting of segment wise revenue, results and capital employed

S No.	Particulars	Quarter ended		Year ended	
		30 June 2024	31 March 2024	30 June 2023	31 March 2024
		(Unaudited)	Refer Note 3	(Unaudited)	(Audited)
1	Segment revenue				
	Operating revenue				
	Amusement parks and Resort	13,463.64	7,585.16	14,832.59	37,532.18
	Others	3,825.93	2,383.42	3,631.32	10,772.26
	Total operating revenue (a)	17,289.57	9,968.58	18,463.91	48,304.44
	Allocable other income				
	Amusement parks and Resort	59.78	17.98	34.45	204.10
	Unallocated*	397.54	496.58	528.40	2,093.98
	Total other income (b)	457.32	514.56	562.85	2,298.08
	Total revenue (a+b)	17,746.89	10,483.14	19,026.76	50,602.52
2	Segment result				
	Amusement parks and Resort	7,370.32	2,534.45	9,806.02	17,729.32
	Others	1,826.16	976.44	1,784.80	4,801.88
	Total	9,196.48	3,510.89	11,590.82	22,531.20
	Less: Unallocated expenses*	1,246.06	978.51	897.56	3,492.98
	Operating profit	7,950.42	2,532.38	10,693.26	19,038.22
	Add : Interest, dividend, gain from mutual funds and others	397.54	496.58	528.40	2,093.98
	Profit before tax	8,347.96	3,028.96	11,221.66	21,132.20
3	Segment Assets				
	Amusement parks and Resort	1,09,050.62	1,00,195.28	81,263.76	1,00,195.28
	Others	532.08	359.65	359.38	359.65
	Unallocated*	23,266.84	23,276.05	36,988.64	23,276.05
	Total	1,32,849.54	1,23,830.98	1,18,611.78	1,23,830.98
4	Segment Liabilities				
	Amusement parks and Resort	5,619.67	4,833.28	3,733.81	4,833.28
	Others	415.02	280.53	280.32	280.53
	Unallocated*	10,857.08	9,256.82	11,229.86	9,256.82
	Total	16,891.77	14,370.63	15,243.99	14,370.63
5	Capital employed				
	(Segment assets - segment liabilities)				
	Amusement parks and Resort	1,03,430.95	95,362.00	77,529.95	95,362.00
	Others	117.06	79.12	79.06	79.12
	Unallocated*	12,409.76	14,019.23	25,758.78	14,019.23
	Total	1,15,957.77	1,09,460.35	1,03,367.79	1,09,460.35

*Interest, dividend and gain from mutual funds are not allocated to individual segments as the underlying instruments are managed on a corporate level. Similarly, Corporate Social Responsibility expenditure is also not allocated to individual segments. Investments, Fixed Deposits, Current taxes, deferred taxes and certain financial assets and liabilities are not allocated to those segments as they are also managed on a corporate level.

CIN:L55101KA2002PLC031224

Registered Office : 28th K.M., Mysore Road, Bengaluru 562 109; Ph: 080-22010311/322/333; Fax 080-22010324

Website: www.wonderla.com; email: mail.blr@wonderla.com



Notes:

- 1 The above financial results for the quarter ended 30 June, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 29 July 2024.
- 2 The Statement has been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as
- 3 The figures for the quarter ended 31 March 2024 as reported in these financial results are the balancing figures between the audited figures in respect of the full previous financial year and the published year to date figures up to the end of the third quarter of the previous financial year.
- 4 Based on the management approach as defined in Ind AS 108-Operating Segment, the Chief Operating Decision Maker (CODM) evaluates the Company's performance and allocates the Company's resources based on an analysis of various performance indicators by business segments and the segment information is accordingly presented as :
 - (i) Amusement Parks and Resort and
 - (ii)Others

The Amusement Parks and Resort segment includes entry fees to parks and revenue from resort operations. Others segment includes sale of merchandise, cooked food, packed foods etc. The accounting principles used in the preparation of these financial results are consistently applied to record revenue and expenditure in individual segments.

for and on behalf of the Board of Directors of :
Wonderla Holidays Limited

Place: Bengaluru
Date: 29 July 2024

Arun K Chittilapally
Managing Director