

Date: 05/11/2024

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,

Sub: Outcome of Board Meeting

Ref: Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors of the Company at their meeting held on even date have approved the unaudited financial results for the quarter and half year ended 30th September, 2024. A copy of the same along with Limited Review report is enclosed.

The meeting commenced at 12.00 p.m. and concluded at 2:00 p.m.

Yours faithfully,
For Wonderla Holidays Limited

Srinivasulu Raju Y
Company Secretary

Parks & Resorts

Statement of unaudited financial results for the quarter and six months ended 30 September 2024

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Six months ended		Year ended
		30 Sep 2024	30 Jun 2024	30 Sep 2023	30 Sep 2024	30 Sep 2023	31 Mar 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Total revenue from operations	6,738.36	17,289.57	7,516.25	24,027.93	25,980.16	48,304.44
	Other income	384.23	457.32	624.26	841.55	1,187.11	2,298.08
1	Total income	7,122.59	17,746.89	8,140.51	24,869.48	27,167.27	50,602.52
2	Expenses						
	Cost of materials consumed	466.37	889.09	463.57	1,355.46	1,276.12	2,759.99
	Purchase of stock-in-trade	196.99	913.73	274.40	1,110.72	1,071.78	2,098.35
	Changes in inventories of stock-in-trade	121.11	(151.48)	32.89	(30.37)	(21.98)	(34.96)
	Employee benefits expense	2,001.34	2,039.89	1,508.36	4,041.23	3,066.24	6,257.92
	Finance costs	22.33	12.72	13.97	35.05	28.66	64.20
	Depreciation and amortization expenses	1,462.33	1,235.00	802.17	2,697.33	1,816.23	3,820.14
	Other expenses	4,061.33	4,459.98	3,196.32	8,521.31	6,859.73	14,504.68
	Total expenses	8,331.80	9,398.93	6,291.68	17,730.73	14,096.78	29,470.32
3	Profit/(loss) before tax (1-2)	(1,209.21)	8,347.96	1,848.83	7,138.75	13,070.49	21,132.20
4	Tax expense						
	Current tax	(299.73)	2,105.88	505.30	1,806.15	3,422.12	5,573.95
	Deferred tax (Refer Note 4)	(2,381.33)	(82.10)	(8.61)	(2,463.43)	(151.13)	(237.88)
5	Profit for the period (3-4)	1,471.85	6,324.18	1,352.14	7,796.03	9,799.50	15,796.13
	Other comprehensive income						
	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plans	(25.07)	(57.68)	18.13	(82.75)	(77.08)	(61.29)
	Income tax relating to items that will not be reclassified to profit or loss	6.31	14.52	(4.56)	20.83	19.40	15.43
6	Other comprehensive income	(18.76)	(43.16)	13.57	(61.92)	(57.68)	(45.86)
	Total comprehensive income (5+6)	1,453.09	6,281.02	1,365.71	7,734.11	9,741.82	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	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.)	2.60	11.18	2.39	13.78	17.32	27.93
(b)	Diluted in (Rs.)	2.59	11.14	2.39	13.73	17.32	27.84

Reporting of segment wise revenue, results and capital employed
Amount in Rs. Lakhs

S No.	Particulars	For the quarter ended			Six months ended		Year ended
		30 Sep 2024	30 Jun 2024	30 Sep 2023	30 Sep 2024	30 Sep 2023	31 Mar 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment revenue						
	Operating revenue						
	Amusement parks and Resort	5,088.79	13,463.64	5,849.32	18,552.43	20,681.91	37,532.18
	Others	1,649.57	3,825.93	1,666.93	5,475.50	5,298.25	10,772.26
	Total operating revenue (a)	6,738.36	17,289.57	7,516.25	24,027.93	25,980.16	48,304.44
	Allocable other income						
	Amusement parks and Resort	42.72	59.78	52.02	102.50	86.47	204.10
	Unallocated*	341.51	397.54	572.24	739.05	1,100.64	2,093.98
	Total other income (b)	384.23	457.32	624.26	841.55	1,187.11	2,298.08
	Total revenue (a+b)	7,122.59	17,746.89	8,140.51	24,869.48	27,167.27	50,602.52
2	Segment result						
	Amusement parks and Resort	(933.38)	7,370.32	1,442.83	6,436.95	11,248.85	17,729.32
	Others	549.37	1,826.16	623.01	2,375.53	2,407.81	4,801.88
	Total	(384.01)	9,196.48	2,065.84	8,812.47	13,656.66	22,531.20
	Less: Unallocated expenses*	1,166.71	1,246.06	789.25	2,412.77	1,686.81	3,492.98
	Operating profit	(1,550.72)	7,950.42	1,276.59	6,399.70	11,969.85	19,038.22
	Add : Interest, dividend, gain from mutual funds and others	341.51	397.54	572.24	739.05	1,100.64	2,093.98
	Profit/(loss) before tax	(1,209.21)	8,347.96	1,848.83	7,138.75	13,070.49	21,132.20
3	Segment Assets						
	Amusement parks and Resort	1,13,938.93	1,09,050.62	85,685.07	1,13,938.93	85,685.07	1,00,195.28
	Others	382.66	532.08	342.44	382.66	342.44	359.65
	Unallocated*	15,048.83	23,266.84	30,578.98	15,048.83	30,578.98	23,276.05
	Total	1,29,370.42	1,32,849.54	1,16,606.49	1,29,370.42	1,16,606.49	1,23,830.98
4	Segment Liabilities						
	Amusement parks and Resort	5,349.25	5,619.67	3,243.23	5,349.25	3,243.23	4,833.28
	Others	298.47	415.02	267.10	298.47	267.10	280.53
	Unallocated*	7,503.26	10,857.08	9,776.99	7,503.26	9,776.99	9,256.82
	Total	13,150.98	16,891.77	13,287.32	13,150.98	13,287.32	14,370.63
5	Capital employed						
	(Segment assets - segment liabilities)						
	Amusement parks and Resort	1,08,589.68	1,03,430.95	82,441.84	1,08,589.68	82,441.84	95,362.00
	Others	84.19	117.06	75.34	84.19	75.34	79.12
	Unallocated*	7,545.57	12,409.76	20,801.99	7,545.57	20,801.99	14,019.23
	Total	1,16,219.44	1,15,957.77	1,03,319.17	1,16,219.44	1,03,319.17	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.

Statement of Assets & Liabilities as at 30 September 2024

Amount in Rs. Lakhs

Particulars		As at 30 Sep 2024 (Unaudited)	As at 31 Mar 2024 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	92,670.00	74,721.74
	Right of use assets	1,066.25	1,095.13
	Capital work-in-progress	11,378.98	17,079.43
	Other intangible assets	29.75	39.96
	Intangible assets under development	468.57	50.57
	Financial assets		
	(i) Loans	14.05	11.64
	(ii) Other financial assets	252.60	244.57
	Other non-current assets	5,589.32	5,632.75
	Total non-current assets	1,11,469.52	98,875.79
2	Current assets		
	Inventories	1,375.81	1,347.51
	Financial assets		
	(i) Investments	7,024.20	9,014.30
	(ii) Trade receivables	117.02	286.52
	(iii) Cash and cash equivalents	2,230.83	2,928.89
	(iv) Bank balance other than (iii) above	4,675.21	9,458.24
	(v) Loans	75.36	66.45
	(vi) Other financial assets	254.42	514.92
	Other current assets	1,952.00	1,338.36
	Total current assets	17,704.85	24,955.19
	Assets-held-for-sale (Refer Note 5)	196.05	-
	Total assets	1,29,370.42	1,23,830.98
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	5,657.34	5,657.34
	Other equity	1,10,562.10	1,03,803.01
	Total equity	1,16,219.44	1,09,460.35
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	29.69	30.02
	(ii) Lease liabilities	490.91	501.69
	Provisions	798.74	726.46
	Deferred tax liabilities (net) (Refer Note 4)	5,038.69	7,522.95
	Total non-current liabilities	6,358.03	8,781.12
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	1.11	1.11
	(ii) Lease liabilities	26.38	23.69
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	234.65	183.24
	Total outstanding dues of creditors other than micro enterprises and small enterprises	3,337.33	3,198.79
	(iv) Other financial liabilities	1,356.41	1,193.27
	Other current liabilities	633.41	686.06
	Provisions	1,203.66	303.35
	Total current liabilities	6,792.95	5,589.51
	Total liabilities	13,150.98	14,370.63
	Total equity and liabilities	1,29,370.42	1,23,830.98

Statement of cash flows for the six months ended 30 September 2024

Amount in Rs. Lakhs

Particulars	For the six months ended 30 Sep 2024 (Unaudited)	For the six months ended 30 Sept 2023 (Unaudited)
Cash flow from operating activities		
Profit after tax	7,796.03	9,799.50
Adjustments:		
Tax expense	(657.28)	3,270.99
Finance costs	35.05	28.66
Depreciation and amortisation expenses	2,697.33	1,816.23
Interest income	(282.32)	(537.37)
Employee stock option expense	415.29	-
Profit on sale of property, plant and equipment (net)	(25.24)	(17.32)
Property, plant and equipment written - off	21.92	35.82
Gain from investment in mutual funds	(456.73)	(563.27)
Operating cash inflows before working capital changes	9,544.05	13,833.24
Changes in operating assets and liabilities		
Loans	(11.32)	(1.86)
Other financial assets	(707.29)	(924.89)
Other assets	(8.03)	97.59
Inventories	(28.30)	(209.80)
Trade receivables	169.50	(42.24)
Provisions	75.20	138.17
Trade payables	189.95	(116.97)
Other financial liabilities	(1.25)	5.57
Other current liabilities	(52.65)	(26.17)
Cash generated from operating activities	9,169.86	12,752.64
Income taxes paid	(726.92)	(2,756.53)
Net cash generated from operating activities (A)	8,442.94	9,996.11
Cash flow from investing activities		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(15,483.46)	(7,193.17)
Proceeds from sale of property, plant and equipment	25.51	17.32
Investment in mutual funds	(15,350.24)	(7,399.62)
Proceeds from sale of investment in mutual funds	17,797.06	5,200.00
Other balances with banks	4,783.03	(1,036.64)
Interest received	542.82	402.17
Net cash used in investing activities (B)	(7,685.28)	(10,009.94)
Cash flow from financing activities		
Payment of lease liabilities	(8.10)	(84.11)
Interest paid	(35.05)	(28.66)
Proceeds from issue of equity share capital	-	29.88
Repayment of borrowings	(0.33)	(0.33)
Dividend Paid	(1,412.24)	(1,414.33)
Net cash used in financing activities (C)	(1,455.72)	(1,497.55)
Net decrease in cash and cash equivalents (A+B+C)	(698.06)	(1,511.38)
Cash and cash equivalents at the beginning of the period	2,928.89	2,551.77
Cash and cash equivalents at the end of the period	2,230.83	1,040.39

Notes:

- 1 The above financial results for the quarter and six months ended 30 September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 05 November 2024. The results for the quarter and six months ended 30 September 2024 have been reviewed by the statutory auditors of the Company and the statutory auditors have issued an unmodified conclusion in respect of the same.
- 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 amended.
- 3 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) OthersThe Amusement Parks and Resort segment includes entry fees to parks, 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.
- 4 The Finance Act, 2024 amended Section 112 of the Income Tax Act, 1961 to reduce the rate of taxation on long-term capital gains arising from the transfer of long-term capital assets to 12.5%, and to withdraw the benefit of indexation for any transfers of capital assets made after 23 July 2024. Consequent to such amendment, the Company has accounted for deferred tax credit amounting to Rs. 2,408 lakhs attributable to fair value of freehold land during the current quarter.
- 5 During the quarter ended 30 September 2024, pursuant to the approval of the Board of Directors on 10 August, 2024, the Company had taken a decision to dispose off 1.35 acres of land located at Sardar Nagar Revenue Village, Maheswaram Mandal, Ranga Reddy District, Telangana. Accordingly, the carrying value of the land amounting to Rs.196.05 lakhs has been reclassified from property, plant and equipment to 'Assets held-for-sale' in accordance with Ind AS 105 - 'Non-current Assets Held for Sale and Discontinued Operations'.

for and on behalf of the Board of Directors

Place: Bengaluru
Date: 05 November 2024

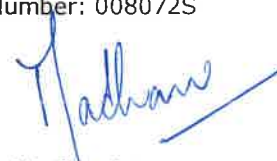
Arun K Chittilappilly
Managing Director

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF WONDERLA HOLIDAYS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Wonderla Holidays Limited** ("the Company"), for the quarter and six months ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the 'Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India ("ICAI"). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
Firm Registration Number: 008072S



Madhavi Kalva
Partner

Membership Number: 213550
UDIN: 24213550BKFRPW1958

Place: Bangalore
Date: November 5, 2024

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF WONDERLA HOLIDAYS LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Wonderla Holidays Limited** ("the Company"), for the quarter and six months ended September 30, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
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4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **DELOITTE HASKINS & SELLS**
Chartered Accountants
Firm Registration Number: 008072S



Madhavi Kalva
Partner

Membership Number: 213550
UDIN: 24213550BKFRPW1958

Place: Bangalore
Date: November 5, 2024

Statement of unaudited financial results for the quarter and six months ended 30 September 2024

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Six months ended		Year ended
		30 Sep 2024	30 Jun 2024	30 Sep 2023	30 Sep 2024	30 Sep 2023	31 Mar 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Total revenue from operations	6,738.36	17,289.57	7,516.25	24,027.93	25,980.16	48,304.44
	Other income	384.23	457.32	624.26	841.55	1,187.11	2,298.08
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2	Expenses						
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	Purchase of stock-in-trade	196.99	913.73	274.40	1,110.72	1,071.78	2,098.35
	Changes in inventories of stock-in-trade	121.11	(151.48)	32.89	(30.37)	(21.98)	(34.96)
	Employee benefits expense	2,001.34	2,039.89	1,508.36	4,041.23	3,066.24	6,257.92
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	Items that will not be reclassified to profit or loss						
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	Income tax relating to items that will not be reclassified to profit or loss	6.31	14.52	(4.56)	20.83	19.40	15.43
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	Total comprehensive income (5+6)	1,453.09	6,281.02	1,365.71	7,734.11	9,741.82	15,750.27
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(b)	Diluted in (Rs.)	2.59	11.14	2.39	13.73	17.32	27.84



Parks & Resorts

Registered Office Address : 28th KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230333 | Email: mail.blr@wonderla.com

Other Locations : KOCHI | HYDERABAD | BHUBANESWAR | CHENNAI

Reporting of segment wise revenue, results and capital employed

S No.	Particulars	Amount in Rs. Lakhs					
		For the quarter ended			Six months ended		Year ended
		30 Sep 2024 (Unaudited)	30 Jun 2024 (Unaudited)	30 Sep 2023 (Unaudited)	30 Sep 2024 (Unaudited)	30 Sep 2023 (Unaudited)	31 Mar 2024 (Audited)
1	Segment revenue						
	Operating revenue						
	Amusement parks and Resort	5,088.79	13,463.64	5,849.32	18,552.43	20,681.91	37,532.18
	Others	1,649.57	3,825.93	1,666.93	5,475.50	5,298.25	10,772.26
	Total operating revenue (a)	6,738.36	17,289.57	7,516.25	24,027.93	25,980.16	48,304.44
	Allocable other income						
	Amusement parks and Resort	42.72	59.78	52.02	102.50	86.47	204.10
	Unallocated*	341.51	397.54	572.24	739.05	1,100.64	2,093.98
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	Total revenue (a+b)	7,122.59	17,746.89	8,140.51	24,869.48	27,167.27	50,602.52
2	Segment result						
	Amusement parks and Resort	(933.38)	7,370.32	1,442.83	6,436.95	11,248.85	17,729.32
	Others	549.37	1,826.16	623.01	2,375.53	2,407.81	4,801.88
	Total	(384.01)	9,196.48	2,065.84	8,812.47	13,656.66	22,531.20
	Less: Unallocated expenses*	1,166.71	1,246.06	789.25	2,412.77	1,686.81	3,492.98
	Operating profit	(1,550.72)	7,950.42	1,276.59	6,399.70	11,969.85	19,038.22
	Add : Interest, dividend, gain from mutual funds and others	341.51	397.54	572.24	739.05	1,100.64	2,093.98
	Profit/(loss) before tax	(1,209.21)	8,347.96	1,848.83	7,138.75	13,070.49	21,132.20
3	Segment Assets						
	Amusement parks and Resort	1,13,938.93	1,09,050.62	85,685.07	1,13,938.93	85,685.07	1,00,195.28
	Others	382.66	532.08	342.44	382.66	342.44	359.65
	Unallocated*	15,048.83	23,266.84	30,578.98	15,048.83	30,578.98	23,276.05
	Total	1,29,370.42	1,32,849.54	1,16,606.49	1,29,370.42	1,16,606.49	1,23,830.98
4	Segment Liabilities						
	Amusement parks and Resort	5,349.25	5,619.67	3,243.23	5,349.25	3,243.23	4,833.28
	Others	298.47	415.02	267.10	298.47	267.10	280.53
	Unallocated*	7,503.26	10,857.08	9,776.99	7,503.26	9,776.99	9,256.82
	Total	13,150.98	16,891.77	13,287.32	13,150.98	13,287.32	14,370.63
5	Capital employed						
	(Segment assets - segment liabilities)						
	Amusement parks and Resort	1,08,589.68	1,03,430.95	82,441.84	1,08,589.68	82,441.84	95,362.00
	Others	84.19	117.06	75.34	84.19	75.34	79.12
	Unallocated*	7,545.57	12,409.76	20,801.99	7,545.57	20,801.99	14,019.23
	Total	1,16,219.44	1,15,957.77	1,03,319.17	1,16,219.44	1,03,319.17	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.



Parks & Resorts

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Other Locations : KOCHI | HYDERABAD | BHUBANESWAR | CHENNAI

Statement of Assets & Liabilities as at 30 September 2024

Amount in Rs. Lakhs

Particulars	As at	As at
	30 Sep 2024 (Unaudited)	31 Mar 2024 (Audited)
A ASSETS		
1 Non-current assets		
Property, plant and equipment	92,670.00	74,721.74
Right of use assets	1,066.25	1,095.13
Capital work-in-progress	11,378.98	17,079.43
Other intangible assets	29.75	39.96
Intangible assets under development	468.57	50.57
Financial assets		
(i) Loans	14.05	11.64
(ii) Other financial assets	252.60	244.57
Other non-current assets	5,589.32	5,632.75
Total non-current assets	1,11,469.52	98,875.79
2 Current assets		
Inventories	1,375.81	1,347.51
Financial assets		
(i) Investments	7,024.20	9,014.30
(ii) Trade receivables	117.02	286.52
(iii) Cash and cash equivalents	2,230.83	2,928.89
(iv) Bank balance other than (iii) above	4,675.21	9,458.24
(v) Loans	75.36	66.45
(vi) Other financial assets	254.42	514.92
Other current assets	1,952.00	1,338.36
Total current assets	17,704.85	24,955.19
Assets-held-for-sale (Refer Note 5)	196.05	-
Total assets	1,29,370.42	1,23,830.98
B EQUITY AND LIABILITIES		
1 Equity		
Equity share capital	5,657.34	5,657.34
Other equity	1,10,562.10	1,03,803.01
Total equity	1,16,219.44	1,09,460.35
2 Liabilities		
Non-current liabilities		
Financial liabilities		
(i) Borrowings	29.69	30.02
(ii) Lease liabilities	490.91	501.69
Provisions	798.74	726.46
Deferred tax liabilities (net) (Refer Note 4)	5,038.69	7,522.95
Total non-current liabilities	6,358.03	8,781.12
Current liabilities		
Financial liabilities		
(i) Borrowings	1.11	1.11
(ii) Lease liabilities	26.38	23.69
(iii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises	234.65	183.24
Total outstanding dues of creditors other than micro enterprises and small enterprises	3,337.33	3,198.79
(iv) Other financial liabilities	1,356.41	1,193.27
Other current liabilities	633.41	686.06
Provisions	1,203.66	303.35
Total current liabilities	6,792.95	5,589.51
Total liabilities	13,150.98	14,370.63
Total equity and liabilities	1,29,370.42	1,23,830.98



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Statement of cash flows for the six months ended 30 September 2024

Particulars	Amount in Rs. Lakhs	
	For the six months ended 30 Sep 2024 (Unaudited)	For the six months ended 30 Sept 2023 (Unaudited)
Cash flow from operating activities		
Profit after tax	7,796.03	9,799.50
Adjustments:		
Tax expense	(657.28)	3,270.99
Finance costs	35.05	28.66
Depreciation and amortisation expenses	2,697.33	1,816.23
Interest income	(282.32)	(537.37)
Employee stock option expense	415.29	-
Profit on sale of property, plant and equipment (net)	(25.24)	(17.32)
Property, plant and equipment written - off	21.92	35.82
Gain from investment in mutual funds	(456.73)	(563.27)
Operating cash inflows before working capital changes	9,544.05	13,833.24
Changes in operating assets and liabilities		
Loans	(11.32)	(1.86)
Other financial assets	(707.29)	(924.89)
Other assets	(8.03)	97.59
Inventories	(28.30)	(209.80)
Trade receivables	169.50	(42.24)
Provisions	75.20	138.17
Trade payables	189.95	(116.97)
Other financial liabilities	(1.25)	5.57
Other current liabilities	(52.65)	(26.17)
Cash generated from operating activities	9,169.86	12,752.64
Income taxes paid	(726.92)	(2,756.53)
Net cash generated from operating activities (A)	8,442.94	9,996.11
Cash flow from investing activities		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(15,483.46)	(7,193.17)
Proceeds from sale of property, plant and equipment	25.51	17.32
Investment in mutual funds	(15,350.24)	(7,399.62)
Proceeds from sale of investment in mutual funds	17,797.06	5,200.00
Other balances with banks	4,783.03	(1,036.64)
Interest received	542.82	402.17
Net cash used in investing activities (B)	(7,685.28)	(10,009.94)
Cash flow from financing activities		
Payment of lease liabilities	(8.10)	(84.11)
Interest paid	(35.05)	(28.66)
Proceeds from issue of equity share capital	-	29.88
Repayment of borrowings	(0.33)	(0.33)
Dividend Paid	(1,412.24)	(1,414.33)
Net cash used in financing activities (C)	(1,455.72)	(1,497.55)
Net decrease in cash and cash equivalents (A+B+C)	(698.06)	(1,511.38)
Cash and cash equivalents at the beginning of the period	2,928.89	2,551.77
Cash and cash equivalents at the end of the period	2,230.83	1,040.39



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Notes:

- 1 The above financial results for the quarter and six months ended 30 September 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 05 November 2024. The results for the quarter and six months ended 30 September 2024 have been reviewed by the statutory auditors of the Company and the statutory auditors have issued an unmodified conclusion in respect of the same.
- 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 amended.
- 3 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, 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.
- 4 The Finance Act, 2024 amended Section 112 of the Income Tax Act, 1961 to reduce the rate of taxation on long-term capital gains arising from the transfer of long-term capital assets to 12.5%, and to withdraw the benefit of indexation for any transfers of capital assets made after 23 July 2024. Consequent to such amendment, the Company has accounted for deferred tax credit amounting to Rs. 2.408 lakhs attributable to fair value of freehold land during the current quarter.
- 5 During the quarter ended 30 September 2024, pursuant to the approval of the Board of Directors on 10 August, 2024, the Company had taken a decision to dispose off 1.35 acres of land located at Sardar Nagar Revenue Village, Maheswaram Mandal, Ranga Reddy District, Telangana. Accordingly, the carrying value of the land amounting to Rs.196.05 lakhs has been reclassified from property, plant and equipment to 'Assets held-for-sale' in accordance with Ind AS 105 - 'Non-current Assets Held for Sale and Discontinued Operations'.

Place: Bengaluru
Date: 05 November 2024

for and on behalf of the Board of Directors

Arun K. Chittilappilly
Managing Director



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