

Date: 16/05/2024

<b>The General Manager, Listing Department, Bombay Stock Exchange Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400 001.</b>	<b>The Vice President, Listing Department, National Stock Exchange of India Limited, 'Exchange Plaza', Bandra Kurla Complex, Bandra (East), Mumbai - 400 051.</b>
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 Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2024. A copy of the same along with Auditor's report is enclosed.
- Recommended final dividend of Rs. 2.50 (25 %) per equity share of Rs. 10/- each.

The meeting commenced at 12.30 p.m. and closed at 3.00 p.m.

Yours faithfully,  
For Wonderla Holidays Limited

Srinivasulu Raju Y  
Company Secretary

**Parks & Resorts**

**Wonderla Kochi Park** : Palli kvara, Kumarapuram P.O., Kochi-683 565, Ph: 0484 2684001 | Email: mail.cok@wonderla.com  
**Wonderla Bengaluru Park** : 28<sup>th</sup> 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**: 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073965 | Email: resort.blr@wonderla.com

## INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS

### TO THE BOARD OF DIRECTORS OF WONDERLA HOLIDAYS LIMITED

#### Opinion and Conclusion

We have (a) audited the Financial Results for the year ended March 31, 2024 and (b) reviewed the Financial Results for the quarter ended March 31, 2024, which were subject to limited review by us, both included in the accompanying "Statement of Financial Results for the Quarter and Year Ended March 31, 2024" ("the Statement") of **Wonderla Holidays Limited** ("the Company"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

#### (a) Opinion on Annual Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2024:

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the year then ended.

#### (b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2024

With respect to the Financial Results for the quarter ended March 31, 2024, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2024, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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.

#### Basis for Opinion on the Audited Financial Results for the year ended March 31, 2024

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

### **Management's Responsibilities for the Statement**

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2024 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2024 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

### **Auditor's Responsibilities**

#### **(a) Audit of the Financial Results for the year ended March 31, 2024**

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2024 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

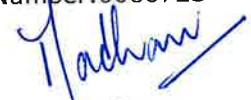
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**(b) Review of the Financial Results for the quarter ended March 31, 2024**

We conducted our review of the Financial Results for the quarter ended March 31, 2024 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 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 SAs specified under Section 143(10) of the Act 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.

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



**Madhavi Kalva**  
Partner

Membership Number: 213550  
UDIN: 24213550BKFRND5821

Place: Bengaluru  
Date: May 16, 2024

Statement of financial results for the quarter and year ended 31 March 2024

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Year ended	
		31 March 2024	31 December 2023	31 March 2023	31 March 2024	31 March 2023
		Refer Notes 1 & 3	Refer Note 3	Refer Note 3	(Audited) Refer Note 1	(Audited)
	Total revenue from operations	9,968.58	12,355.71	9,859.68	48,304.44	42,922.46
	Other income	514.56	596.41	1,403.68	2,298.08	2,319.95
<b>1</b>	<b>Total income</b>	<b>10,483.14</b>	<b>12,952.12</b>	<b>11,263.36</b>	<b>50,602.52</b>	<b>45,242.41</b>
<b>2</b>	<b>Expenses</b>					
	Cost of materials consumed	660.38	823.49	570.86	2,759.99	2,292.50
	Purchase of stock-in-trade	472.80	553.87	489.09	2,098.35	2,183.57
	Changes in inventories of stock-in-trade	(12.20)	(0.88)	9.88	(34.96)	(60.10)
	Employee benefits expense	1,702.06	1,489.62	1,274.22	6,257.92	5,116.33
	Finance costs	17.15	18.38	16.06	64.20	34.01
	Depreciation and amortization expenses	1,010.98	992.94	898.06	3,820.14	3,522.52
	Other expenses	3,603.01	4,041.94	3,282.69	14,504.68	12,242.16
	<b>Total expenses</b>	<b>7,454.18</b>	<b>7,919.36</b>	<b>6,540.86</b>	<b>29,470.32</b>	<b>25,330.99</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>3,028.96</b>	<b>5,032.76</b>	<b>4,722.50</b>	<b>21,132.20</b>	<b>19,911.42</b>
<b>4</b>	<b>Tax expense</b>					
	Current tax	834.25	1,317.58	994.51	5,573.95	3,377.25
	Deferred tax	(66.17)	(20.58)	222.93	(237.88)	1,643.80
<b>5</b>	<b>Profit for the period (3-4)</b>	<b>2,260.88</b>	<b>3,735.76</b>	<b>3,505.06</b>	<b>15,796.13</b>	<b>14,890.37</b>
	<b>Other comprehensive income</b>					
	Items that will not be reclassified to profit or loss					
	Remeasurements of defined benefit plans	5.75	10.04	24.14	(61.29)	(2.19)
	Income tax relating to items that will not be reclassified to profit or loss	(1.45)	(2.53)	(6.08)	15.43	0.55
<b>6</b>	<b>Other comprehensive income</b>	<b>4.30</b>	<b>7.51</b>	<b>18.06</b>	<b>(45.86)</b>	<b>(1.64)</b>
	<b>Total comprehensive income (5+6)</b>	<b>2,265.18</b>	<b>3,743.27</b>	<b>3,523.12</b>	<b>15,750.27</b>	<b>14,888.73</b>
<b>7</b>	<b>Paid-up equity share capital</b> (Face value of the share Rs.10/- each)	<b>5,657.34</b>	<b>5,657.34</b>	<b>5,655.92</b>	<b>5,657.34</b>	<b>5,655.92</b>
<b>8</b>	<b>Reserves and surplus i.e. 'Other equity'</b>				<b>1,03,803.01</b>	<b>89,305.89</b>
<b>9</b>	<b>Earnings per share (face value of Rs.10/- each)</b> (not annualised for the quarters)					
(a)	Basic in (Rs.)	4.00	6.60	6.20	27.93	26.33
(b)	Diluted in (Rs.)	3.98	6.60	6.20	27.84	26.33



**Parks & Resorts**

Wonderla Kochi Park : Pallikkara, Kumarapuram P.O., Kochi-683 565, Ph: 0484 3514001 | Email: mail.cok@wonderla.com  
Wonderla Bengaluru Park (Regd. Office) : 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230333 | Email: mail.blr@wonderla.com  
Wonderla Hyderabad Park : ORR Exit No. 13, Ravirala Post, Hyderabad-501 510, Ph: 08414676333 | Email: mail.hyd@wonderla.com  
Wonderla Bengaluru Resort: 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073993 | Email: resort.blr@wonderla.com

Reporting of segment wise revenue, results and capital employed

S No.	Particulars	Quarter ended			Year ended	
		31 March 2024	31 December 2023	31 March 2023	31 March 2024	31 March 2023
		Refer Notes 1 & 3	Refer Note 3	Refer Note 3	(Audited) Refer Note 1	(Audited)
<b>1</b>	<b>Segment revenue</b>					
	<b>Operating revenue</b>					
	Amusement parks and Resort	7,585.16	9,265.11	7,568.75	37,532.18	33,567.74
	Others	2,383.42	3,090.60	2,290.93	10,772.26	9,354.72
	<b>Total operating revenue (a)</b>	<b>9,968.58</b>	<b>12,355.71</b>	<b>9,859.68</b>	<b>48,304.44</b>	<b>42,922.46</b>
	<b>Allocable other income</b>					
	Amusement parks and Resort	17.98	99.65	975.74	204.10	1,118.81
	Unallocated*	496.58	496.76	427.94	2,093.98	1,201.14
	<b>Total other income (b)</b>	<b>514.56</b>	<b>596.41</b>	<b>1,403.68</b>	<b>2,298.08</b>	<b>2,319.95</b>
	<b>Total revenue (a+b)</b>	<b>10,483.14</b>	<b>12,952.12</b>	<b>11,263.36</b>	<b>50,602.52</b>	<b>45,242.41</b>
<b>2</b>	<b>Segment result</b>					
	Amusement parks and Resort	2,534.45	3,956.54	4,782.81	17,729.32	16,938.26
	Others	976.44	1,417.65	133.78	4,801.88	4,020.03
	<b>Total</b>	<b>3,510.89</b>	<b>5,374.19</b>	<b>4,916.59</b>	<b>22,531.20</b>	<b>20,958.29</b>
	Less: Unallocated expenses*	978.51	838.19	622.03	3,492.98	2,248.01
	<b>Operating profit</b>	<b>2,532.38</b>	<b>4,536.00</b>	<b>4,294.56</b>	<b>19,038.22</b>	<b>18,710.28</b>
	Add : Interest, dividend, gain from mutual funds and others	496.58	496.76	427.94	2,093.98	1,201.14
	<b>Profit before tax</b>	<b>3,028.96</b>	<b>5,032.76</b>	<b>4,722.50</b>	<b>21,132.20</b>	<b>19,911.42</b>
<b>3</b>	<b>Segment Assets</b>					
	Amusement parks and Resort	1,00,195.28	92,086.82	80,412.69	1,00,195.28	80,412.69
	Others	359.65	351.53	294.41	359.65	294.41
	Unallocated*	23,276.05	28,740.17	26,919.62	23,276.05	26,919.62
	<b>Total</b>	<b>1,23,830.98</b>	<b>1,21,178.52</b>	<b>1,07,626.72</b>	<b>1,23,830.98</b>	<b>1,07,626.72</b>
<b>4</b>	<b>Segment Liabilities</b>					
	Amusement parks and Resort	4,833.28	4,496.48	3,386.79	4,833.28	3,386.78
	Others	280.53	274.19	229.64	280.53	229.64
	Unallocated*	9,256.82	9,345.41	9,048.49	9,256.82	9,048.49
	<b>Total</b>	<b>14,370.63</b>	<b>14,116.08</b>	<b>12,664.92</b>	<b>14,370.63</b>	<b>12,664.91</b>
<b>5</b>	<b>Capital employed</b>					
	(Segment assets - segment liabilities)					
	Amusement parks and Resort	95,362.00	87,590.34	77,025.90	95,362.00	77,025.91
	Others	79.12	77.34	64.77	79.12	64.77
	Unallocated*	14,019.23	19,394.76	17,871.13	14,019.23	17,871.13
	<b>Total</b>	<b>1,09,460.35</b>	<b>1,07,062.44</b>	<b>94,961.80</b>	<b>1,09,460.35</b>	<b>94,961.81</b>

\*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**

Wonderla Kochi Park : Pallikkara, Kumarapuram P.O., Kochi-683 565, Ph: 0484 3514001 | Email: mail.cok@wonderla.com  
Wonderla Bengaluru Park (Regd. Office) : 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230333 | Email: mail.blr@wonderla.com  
Wonderla Hyderabad Park : ORR Exit No. 13, Ravirala Post, Hyderabad-501 510, Ph: 08414676333 | Email: mail.hyd@wonderla.com  
Wonderla Bengaluru Resort: 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073993 | Email: resort.blr@wonderla.com

Balance Sheet

Particulars		Amount in Rs. Lakhs	
		As at 31 March 2024 (Audited)	As at 31 March 2023 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	74,721.74	71,347.60
	Right of use assets	1,095.13	1,233.99
	Capital work-in-progress	17,079.43	4,176.48
	Intangible assets	39.96	45.83
	Intangible assets under development	50.57	26.71
	Financial assets		
	(i) Loans	11.64	11.94
	(ii) Other financial assets	244.57	285.49
	Income tax assets (net)	447.63	359.45
	Other assets	5,185.12	1,482.13
	<b>Total non-current assets</b>	<b>98,875.79</b>	<b>78,969.62</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	1,347.51	943.97
	Financial assets		
	(i) Investments	9,014.30	12,026.61
	(ii) Trade receivables	286.52	138.78
	(iii) Cash and cash equivalents	2,928.89	2,551.77
	(iv) Bank balance other than (iii) above	9,458.24	11,020.21
	(v) Loans	66.45	72.57
	(vi) Other financial assets	514.92	343.48
	Other assets	1,338.36	1,559.71
	<b>Total current assets</b>	<b>24,955.19</b>	<b>28,657.10</b>
	<b>Total assets</b>	<b>1,23,830.98</b>	<b>1,07,626.72</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity share capital	5,657.34	5,655.92
	Other equity	1,03,803.01	89,305.89
	<b>Total equity</b>	<b>1,09,460.35</b>	<b>94,961.81</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	Financial liabilities		
	(i) Borrowings	30.02	30.67
	(ii) Lease liabilities	501.69	477.22
	Provisions	726.46	545.07
	Deferred tax liabilities (net)	7,522.95	7,776.26
	<b>Total non-current liabilities</b>	<b>8,781.12</b>	<b>8,829.22</b>
	<b>Current liabilities</b>		
	Financial liabilities		
	(i) Borrowings	1.11	1.11
	(ii) Lease liabilities	23.69	184.51
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small	183.24	165.98
	Total outstanding dues of creditors other than micro enterprises and small enterprises	3,198.79	2,407.91
	(iv) Other financial liabilities	1,193.27	226.60
	Other current liabilities	686.06	578.76
	Provisions	303.35	270.82
	<b>Total current liabilities</b>	<b>5,589.51</b>	<b>3,835.69</b>
	<b>Total liabilities</b>	<b>14,370.63</b>	<b>12,664.91</b>
	<b>Total equity and liabilities</b>	<b>1,23,830.98</b>	<b>1,07,626.72</b>



Parks & Resorts

Wonderla Kochi Park : Pallikkara, Kumarapuram P.O., Kochi-683 565, Ph: 0484 3514001 | Email: mail.cok@wonderla.com  
 Wonderla Bengaluru Park (Regd. Office) : 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230333 | Email: mail.blr@wonderla.com  
 Wonderla Hyderabad Park : ORR Exit No. 13, Ravirala Post, Hyderabad-501 510, Ph: 08414676333 | Email: mail.hyd@wonderla.com  
 Wonderla Bengaluru Resort: 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073993 | Email: resort.blr@wonderla.com

Statement of cash flows

Amount in Rs. Lakhs

Particulars	For the year ended 31 March 2024	For the year ended 31 March 2023
<b>Cash flow from operating activities</b>		
Profit after tax	15,796.13	14,890.37
<b>Adjustments:</b>		
Tax expense	5,336.07	5,021.05
Finance costs	64.20	34.01
Depreciation and amortisation expenses	3,820.14	3,522.52
Interest income	(1,001.17)	(433.99)
Employee stock option expense	132.70	5.48
Profit on sale of property, plant and equipment (net)	(5.68)	(26.64)
Property, plant and equipment written - off	29.95	54.85
Gain on fair value measurement of financial assets	(14.75)	(27.21)
Gain from investment in mutual funds	(1,078.07)	(739.94)
<b>Operating cash inflows before working capital changes</b>	<b>23,079.52</b>	<b>22,300.50</b>
<b>Changes in operating assets and liabilities</b>		
Loans	6.42	12.25
Other financial assets	40.92	(87.59)
Other assets	(213.73)	786.49
Inventories	(403.55)	(187.92)
Trade receivables	(147.75)	(15.44)
Provisions	152.19	(815.29)
Trade payables	808.14	673.65
Other financial liabilities	0.74	6.12
Other current liabilities	107.30	57.71
<b>Cash generated from operating activities</b>	<b>23,430.20</b>	<b>22,730.48</b>
Income taxes paid	(5,661.69)	(3,502.82)
<b>Net cash generated from operating activities (A)</b>	<b>17,768.51</b>	<b>19,227.66</b>
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(22,338.21)	(4,427.04)
Proceeds from sale of property, plant and equipment	35.63	26.64
Investment in mutual funds	(21,187.68)	(29,360.97)
Proceeds from sale of investment in mutual funds	25,292.82	24,608.32
Other balances with banks	1,561.98	(7,511.85)
Interest received	829.73	250.36
<b>Net cash used in investing activities (B)</b>	<b>(15,805.73)</b>	<b>(16,414.54)</b>
<b>Cash flow from financing activities</b>		
Payment of lease liabilities	(136.36)	(773.23)
Interest paid	(64.20)	(34.01)
Proceeds from issue of equity share capital	29.88	1.20
Borrowings	(0.65)	31.78
Dividend Paid	(1,414.33)	-
<b>Net cash used in financing activities (C)</b>	<b>(1,585.66)</b>	<b>(774.26)</b>
<b>Net increase in cash and cash equivalents (A+B+C)</b>	<b>377.12</b>	<b>2,038.86</b>
Cash and cash equivalents at the beginning of the year	2,551.77	512.91
<b>Cash and cash equivalents at the end of the year</b>	<b>2,928.89</b>	<b>2,551.77</b>



**Parks & Resorts**

Wonderla Kochi Park : Pallikkara, Kumarapuram P.O., Kochi-683 565, Ph: 0484 3514001 | Email: mail.cok@wonderla.com  
Wonderla Bengaluru Park (Regd. Office) : 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230333 | Email: mail.blr@wonderla.com  
Wonderla Hyderabad Park : ORR Exit No. 13, Ravirala Post, Hyderabad-501 510, Ph: 08414676333 | Email: mail.hyd@wonderla.com  
Wonderla Bengaluru Resort: 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073993 | Email: resort.blr@wonderla.com



**Notes:**

- 1 The above financial results for the quarter and year ended 31 March, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 16 May 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 amended.
- 3 The figures for the quarter ended 31 March 2024 are the balancing figures between the audited figures for the year ended 31 March 2024 and the unaudited figures for the nine months ended 31 December 2023 and the figures for the quarter ended 31 March 2023 are the balancing figures between the audited figures for the year ended 31 March 2023 and the unaudited figures for the nine months ended 31 December 2022. The figures for the quarter ended December 2023 and 31 December 2022 have not been audited but have been subject to limited review by the Statutory Auditors.
- 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.
- 5 Other income during the quarter and year ended March 31, 2023 includes Rs. 880.28 lakhs relating to reversal of provision for transitional credit of Goods and Services Tax, based on receipt of the credit in the Company's Electronic Credit Ledger pursuant to the order of the Hon. Supreme Court dated September 2, 2022.
- 6 The Board of Directors has recommended a final dividend of 25% (Rs.2.50 per equity share of face value of Rs.10) for the financial year ended 31 March 2024, subject to approval by shareholders at the ensuing Annual General Meeting.

Place: Bengaluru  
Date: 16 May 2024

For and on behalf of the Board of Directors

Managing Director



**Parks & Resorts**

Wonderla Kochi Park : Pallikkara, Kumarapuram P.O., Kochi-683 565, Ph: 0484 3514001 | Email: mail.cok@wonderla.com  
Wonderla Bengaluru Park (Regd. Office) : 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230333 | Email: mail.blr@wonderla.com  
Wonderla Hyderabad Park : ORR Exit No. 13, Ravirala Post, Hyderabad-501 510, Ph: 08414676333 | Email: mail.hyd@wonderla.com  
Wonderla Bengaluru Resort: 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073993 | Email: resort.blr@wonderla.com

Date: 16/05/2024

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

Dear Sir/ Madam,

**Sub: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated 25.05.2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27.05.2016, we hereby confirm that Auditor's Report on Standalone Audited Financial Results of the Company for the quarter and year ended 31.03.2024 issued by the Statutory Auditor of the Company is with unmodified opinion.

**For Wonderla Holidays Limited**

**Arun K Chittilappilly  
Managing Director**

**Parks & Resorts**

**Wonderla Kochi Park** : Pallikkara, Kumarapuram P.O., Kochi-683 565, Ph: 0484 3514001 | Email: mail.cok@wonderla.com

**Wonderla Bengaluru Park (Regd. Office)** : 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 37230333 | Email: mail.blr@wonderla.com

**Wonderla Hyderabad Park** : ORR Exit No. 13, Ravirala Post, Hyderabad-501 510, Ph: 08414676333 | Email: mail.hyd@wonderla.com

**Wonderla Bengaluru Resort**: 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109, Ph: 080 35073993 | Email: resort.blr@wonderla.com

Symbol	Company Name	Financial From	Financial To	Outstanding Qualified Borrowings at the start of the financial year (Rs. In Crores)	Outstanding Qualified Borrowings at the end of the financial year (Rs. In Crores)	Credit rating (highest in case of multiple ratings)	Incremental borrowing done during the year (qualified borrowings) (Rs. In Crores)	Borrowings by way of issuance of debt securities during the year (Rs. In Crores)
WONDERLA/538268	Wonderla Holidays Limited	01-Apr-23	31-Mar-24	0.32	0.31	AA-	-	-