

Date: 09/11/2022

<p><b>The General Manager, Listing Department, Bombay Stock Exchange Limited, P.J. Tower, Dalal Street, Mumbai - 400 001.</b></p> <p>Fax: 022 - 2272 3121/ 1278/ 1557 E-Mail: <a href="mailto:corp.relations@bseindia.com">corp.relations@bseindia.com</a></p> <p>Scrip ID: WONDERLA Scrip Code: 538268</p>	<p><b>The Vice President, Listing Department, National Stock Exchange of India Limited, 'Exchange Plaza', Bandra Kurla Complex, Bandra (East), Mumbai - 400 051.</b></p> <p>Fax: 022 – 26598237/38 E-Mail: <a href="mailto:cmlist@nse.co.in">cmlist@nse.co.in</a></p> <p>Symbol: WONDERLA</p>
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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 30<sup>th</sup> September, 2022. A copy of the same along with Limited Review report is enclosed.

The meeting commenced at 12.00 p.m and concluded at 1.30 p.m

Yours faithfully,  
For Wonderla Holidays Limited

Srinivasulu Raju Y  
Company Secretary

**Parks & Resorts**

**Wonderla Kochi Park** : Palli kkarra, 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** : ORR Exit 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

**Wonderla Holidays Limited**

Reg.office: 28<sup>th</sup> KM, Mysore Road, Bengaluru-562 109  
 Ph: 080 37230372 | Email: mail.blr@wonderla.com  
 Website: www.wonderla.com | CIN: L55101KA2002PLC031224



**Statement of unaudited financial results for the quarter and six months ended 30 September 2022**

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2022	30 June 2022	30 September 2021	30 September 2022	30 September 2021	31 March 2022
		(Unaudited) Refer Note 1	(Unaudited)	(Unaudited)	(Unaudited) Refer Note 1	(Unaudited)	(Audited)
	Total revenue from operations	6,604.47	14,942.35	1,720.60	21,546.82	2,155.74	12,755.42
	Other income	368.62	288.08	111.84	656.70	219.58	574.50
<b>1</b>	<b>Total income</b>	<b>6,973.09</b>	<b>15,230.43</b>	<b>1,832.44</b>	<b>22,203.52</b>	<b>2,375.32</b>	<b>13,329.92</b>
<b>2</b>	<b>Expenses</b>						
	Cost of materials consumed	396.69	688.78	84.43	1,085.47	110.15	659.20
	Purchase of stock-in-trade	348.91	763.14	87.13	1,112.05	135.84	739.34
	Changes in inventories of stock-in-trade	(21.96)	(43.55)	11.08	(65.51)	(12.24)	(28.88)
	Employee benefits expense	1,128.10	1,432.79	771.21	2,560.89	1,491.30	3,252.29
	Finance costs	4.90	5.75	8.41	10.65	17.46	31.41
	Depreciation and amortization expenses	864.78	905.48	957.72	1,770.26	1,939.34	3,840.63
	Other expenses	2,810.18	2,969.56	1,116.55	5,779.74	1,793.08	6,111.33
	<b>Total expenses</b>	<b>5,531.60</b>	<b>6,721.95</b>	<b>3,036.53</b>	<b>12,253.55</b>	<b>5,474.93</b>	<b>14,605.32</b>
<b>3</b>	<b>Profit / (Loss) before tax (1-2)</b>	<b>1,441.49</b>	<b>8,508.48</b>	<b>(1,204.09)</b>	<b>9,949.97</b>	<b>(3,099.61)</b>	<b>(1,275.40)</b>
<b>4</b>	<b>Tax expense</b>						
	Current tax	396.75	662.12	-	1,058.87	-	-
	Deferred tax	(8.19)	1,408.39	(275.88)	1,400.20	(845.94)	(327.34)
<b>5</b>	<b>Profit / (Loss) for the period (3-4)</b>	<b>1,052.93</b>	<b>6,437.97</b>	<b>(928.21)</b>	<b>7,490.90</b>	<b>(2,253.67)</b>	<b>(948.06)</b>
<b>6</b>	<b>Other comprehensive income</b>						
	Items that will not be reclassified to profit or loss						
	Remeasurements of defined benefit plans	(7.87)	(13.65)	(4.04)	(21.52)	(3.16)	56.74
	Income tax relating to items that will not be reclassified to profit or loss	1.98	3.44	1.02	5.42	0.80	(14.28)
	<b>Other comprehensive income</b>	<b>(5.89)</b>	<b>(10.21)</b>	<b>(3.02)</b>	<b>(16.10)</b>	<b>(2.36)</b>	<b>42.46</b>
<b>7</b>	<b>Total comprehensive income / (loss) (5+6)</b>	<b>1,047.04</b>	<b>6,427.76</b>	<b>(931.23)</b>	<b>7,474.80</b>	<b>(2,256.03)</b>	<b>(905.60)</b>
<b>8</b>	<b>Paid-up equity share capital</b> (Face value of the share Rs.10/- each)	5,655.92	5,655.92	5,654.71	5,655.92	5,654.71	5,654.72
<b>9</b>	<b>Reserves and surplus i.e. 'Other equity'</b>						<b>74,411.68</b>
<b>10</b>	<b>Earnings per share (face value of Rs.10/- each)</b> (not annualised for the quarters)						
(a)	Basic	1.86	11.38	(1.64)	13.24	(3.99)	(1.68)
(b)	Diluted	1.86	11.38	(1.64)	13.24	(3.99)	(1.68)



**Parks & Resorts**

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

**Reporting of segment wise revenue, results and capital employed**

*Amount in Rs. Lakhs*

S No.	Particulars	Quarter ended			Six months ended		Year ended
		30 September 2022	30 June 2022	30 September 2021	30 September 2022	30 September 2021	31 March 2022
		(Unaudited) Refer Note 1	(Unaudited)	(Unaudited)	(Unaudited) Refer Note 1	(Unaudited)	(Audited)
<b>1</b>	<b>Segment revenue</b>						
	<b>Operating revenue</b>						
	Amusement parks and Resort	5,222.37	11,904.79	1,365.30	17,127.16	1,709.93	9,994.08
	Others	1,382.10	3,037.56	355.30	4,419.66	445.81	2,761.34
	<b>Total operating revenue (a)</b>	<b>6,604.47</b>	<b>14,942.35</b>	<b>1,720.60</b>	<b>21,546.82</b>	<b>2,155.74</b>	<b>12,755.42</b>
	<b>Allocable other income</b>						
	Amusement parks and Resort	96.11	126.87	29.86	222.98	43.24	207.85
	Unallocated*	272.51	161.21	81.98	433.72	176.34	366.65
	<b>Total other income (b)</b>	<b>368.62</b>	<b>288.08</b>	<b>111.84</b>	<b>656.70</b>	<b>219.58</b>	<b>574.50</b>
	<b>Total revenue (a+b)</b>	<b>6,973.09</b>	<b>15,230.43</b>	<b>1,832.44</b>	<b>22,203.52</b>	<b>2,375.32</b>	<b>13,329.92</b>
<b>2</b>	<b>Segment result</b>						
	Amusement parks and Resort	911.55	7,257.30	(1,059.38)	8,168.85	(2,738.31)	(1,795.00)
	Others	710.59	1,688.12	91.10	2,398.71	74.38	1,471.02
	<b>Total</b>	<b>1,622.14</b>	<b>8,945.42</b>	<b>(968.28)</b>	<b>10,567.56</b>	<b>(2,663.93)</b>	<b>(323.98)</b>
	<b>Less: Unallocated expenses*</b>	453.16	598.15	317.79	1,051.31	612.02	1,318.07
	<b>Operating profit / (loss)</b>	<b>1,168.98</b>	<b>8,347.27</b>	<b>(1,286.07)</b>	<b>9,516.25</b>	<b>(3,275.95)</b>	<b>(1,642.05)</b>
	<b>Add : Interest, dividend, gain from mutual funds and others</b>	272.51	161.21	81.98	433.72	176.34	366.65
	<b>Profit / (Loss) before tax</b>	<b>1,441.49</b>	<b>8,508.48</b>	<b>(1,204.09)</b>	<b>9,949.97</b>	<b>(3,099.61)</b>	<b>(1,275.40)</b>
<b>3</b>	<b>Segment Assets</b>						
	Amusement parks and Resort	78,250.63	78,269.58	79,418.39	78,250.63	79,418.39	78,149.84
	Others	287.19	274.24	165.35	287.19	165.35	216.87
	Unallocated*	21,535.92	20,998.57	8,466.98	21,535.92	8,466.98	12,199.13
	<b>Total</b>	<b>1,00,073.74</b>	<b>99,542.39</b>	<b>88,050.72</b>	<b>1,00,073.74</b>	<b>88,050.72</b>	<b>90,565.84</b>
<b>4</b>	<b>Segment Liabilities</b>						
	Amusement parks and Resort	3,466.30	3,736.88	2,811.81	3,466.30	2,811.81	3,368.80
	Others	224.01	213.91	128.97	224.01	128.97	169.16
	Unallocated*	8,838.27	9,094.86	6,404.37	8,838.27	6,404.37	6,961.48
	<b>Total</b>	<b>12,528.58</b>	<b>13,045.65</b>	<b>9,345.15</b>	<b>12,528.58</b>	<b>9,345.15</b>	<b>10,499.44</b>
<b>5</b>	<b>Capital employed</b>						
	(Segment assets - segment liabilities)						
	Amusement parks and Resort	74,784.33	74,532.70	76,606.58	74,784.33	76,606.58	74,781.04
	Others	63.18	60.33	36.38	63.18	36.38	47.71
	Unallocated*	12,697.65	11,903.71	2,062.61	12,697.65	2,062.61	5,237.65
	<b>Total</b>	<b>87,545.16</b>	<b>86,496.74</b>	<b>78,705.57</b>	<b>87,545.16</b>	<b>78,705.57</b>	<b>80,066.40</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.



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**Balance sheet**
*Amount in Rs. Lakhs*

Particulars		As at 30 September 2022 (Unaudited)	As at 31 March 2022 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	Property, plant and equipment	71,483.39	72,158.18
	Right-to-use assets	819.06	221.30
	Capital work-in-progress	2,850.99	3,244.68
	Other intangible assets	56.71	31.06
	Intangible assets under development	17.05	8.80
	Financial assets		
	(i) Loans	17.87	19.25
	(ii) Other financial assets	862.15	1,071.98
	Other non-current assets	797.75	683.14
	<b>Total non-current assets</b>	<b>76,904.97</b>	<b>77,438.39</b>
<b>2</b>	<b>Current assets</b>		
	Inventories	866.51	756.05
	Financial assets		
	(i) Investments	13,787.31	6,506.81
	(ii) Trade receivables	127.73	123.34
	(iii) Cash and cash equivalents	502.78	512.91
	(iv) Bank balance other than (iii) above	6,115.17	3,508.36
	(v) Loans	78.22	77.51
	(vi) Other financial assets	113.99	159.85
	Other current assets	1,577.06	1,482.62
	<b>Total current assets</b>	<b>23,168.77</b>	<b>13,127.45</b>
	<b>Total assets</b>	<b>1,00,073.74</b>	<b>90,565.84</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	Equity share capital	5,655.92	5,654.72
	Other equity	81,889.24	74,411.68
	<b>Total equity</b>	<b>87,545.16</b>	<b>80,066.40</b>
<b>2</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	Financial liabilities		
	Lease liabilities	87.13	99.88
	Provisions	599.41	455.57
	Deferred tax liabilities (net)	7,527.79	6,133.01
	<b>Total non-current liabilities</b>	<b>8,214.33</b>	<b>6,688.46</b>
<b>3</b>	<b>Current liabilities</b>		
	Financial liabilities		
	(i) Lease liabilities	169.94	163.68
	(ii) Trade payables		
	total outstanding dues of micro enterprises and small enterprises	63.65	226.16
	total outstanding dues of other than micro enterprises and small enterprises	2,146.11	1,674.08
	(iii) Other financial liabilities	57.89	52.59
	Other current liabilities	526.50	521.05
	Provisions	1,350.16	1,173.42
	<b>Total current liabilities</b>	<b>4,314.25</b>	<b>3,810.98</b>
	<b>Total liabilities</b>	<b>12,528.58</b>	<b>10,499.44</b>
	<b>Total equity and liabilities</b>	<b>1,00,073.74</b>	<b>90,565.84</b>


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**Statement of cash flows**
*Amount in Rs. Lakhs*

Particulars	For the six months ended 30 September 2022 (Unaudited)	For the six months ended 30 September 2021 (Unaudited)
<b>Cash flow from operating activities</b>		
<b>Profit / (Loss) after tax</b>	<b>7,490.90</b>	<b>(2,253.67)</b>
<b>Adjustments:</b>		
Current tax	1,058.87	-
Deferred tax	1,400.20	(845.94)
Finance costs	10.65	17.46
Depreciation and amortisation expense	1,770.26	1939.34
Interest income	(152.39)	(109.78)
Employee stock option expense	2.76	9.04
Profit on sale of property, plant and equipment	(5.91)	-
Property, plant and equipment written - off	18.31	0.12
Profit on sale of investment	(281.33)	(66.56)
<b>Operating cash flows before working capital changes</b>	<b>11,312.32</b>	<b>(1,309.99)</b>
<b>Changes in operating assets and liabilities</b>		
Loans	0.67	(2.81)
Other assets	126.90	(219.02)
Inventories	(110.46)	(34.43)
Trade receivables	(4.39)	(7.89)
Provisions	64.79	46.38
Trade payables	309.52	(28.72)
Other financial liabilities	1.42	(0.25)
Other current liabilities	5.45	113.56
<b>Cash used in operating activities</b>	<b>11,706.22</b>	<b>(1,443.17)</b>
Income taxes paid	(830.54)	(16.73)
<b>Net cash generated from / (used in) operating activities (A)</b>	<b>10,875.68</b>	<b>(1,459.90)</b>
<b>Cash flow from investing activities</b>		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(800.26)	(350.15)
Proceeds from sale of property, plant and equipment	5.94	0.01
Investment in mutual funds	(9,802.56)	(939.96)
Proceeds from sale of investment in mutual funds	2,803.39	2,325.00
Other balances with banks	(2,606.81)	(1,505.53)
Interest received	198.25	151.79
<b>Net cash used in investing activities (B)</b>	<b>(10,202.05)</b>	<b>(318.84)</b>
<b>Cash flow from financing activities</b>		
Payment of lease liabilities	(674.31)	(62.38)
Interest paid	(10.65)	(17.46)
Proceeds from issue of equity share capital	1.20	1.47
<b>Net cash used in financing activities (C)</b>	<b>(683.76)</b>	<b>(78.37)</b>
<b>Net decrease in cash and cash equivalents (A+B+C)</b>	<b>(10.13)</b>	<b>(1,857.11)</b>
Cash and cash equivalents at the beginning of the period	512.91	2,137.93
<b>Cash and cash equivalents at the end of the period</b>	<b>502.78</b>	<b>280.82</b>


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**Notes:**

- 1 The unaudited financial results for the quarter and six months ended 30 September 2022 have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") as prescribed under Section 133 of the Companies Act, 2013 ("the Act"), which has been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 9 November 2022. The Statutory Auditors of the Company have conducted a "Limited Review" of the above unaudited financial results for the quarter and six months ended 30 September 2022.
- 2 The Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of the 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 Amusement Parks and Resort and Others. Resort is an integral part of Bengaluru Park segment and is disclosed accordingly. The Amusement Parks and Resort segment includes admission fees, running a hotel accommodation and other related services. Others segment includes sale of merchandise, cooked food, packed foods, etc. The accounting principles used in the preparation of these unaudited financial results are consistently applied to record revenue and expenditure in individual segments.
- 4 As at 30 September 2022, an amount of Rs.10,584 lakhs is carried in the balance sheet towards the development of an amusement park at Chennai (Chennai project), comprising of Rs.7,411 lakhs under freehold land and Rs.3,173 lakhs under capital work-in-progress (including capital advance of Rs. 398 lakhs). In October 2019, the Company received approval from the Government of Tamil Nadu for the exemption from payment of local body tax/entertainment tax on entry fees to the amusement park. This exemption was for a period of 5 years from the date of commencement of commercial operations of the Chennai project or 30 September 2021, whichever is earlier. The construction work could not be started due to the Covid 19 pandemic and hence the Company has sought further extension of the exemption period from the Government of Tamil Nadu. The discussions in this regard are in progress, the Company expects a favorable response from the Government at the earliest. All other required approvals for the project from the concerned Government authorities are in place.  
  
Once the revised order for exemption from payment of entertainment tax is received, the Company plans to complete construction within a period of 24 months. The Company has sufficient funds to finance this project through internal accruals and borrowings as necessary. The Board of Directors is continuously monitoring the progress of the project.  
  
Based on the above factors, review of status, and valuation, the Board believes that the carrying value of the Chennai project is fairly stated.
- 5 The Company had signed an agreement with the Government of Odisha for leasing land of 50.63 acres towards development of amusement park project in Kumbarbasta Village, Khorda District, Bhubaneswar, Odisha, on 29 June 2022. The Company plans to complete construction within a period of 24 months. The Company has sufficient funds to finance this project through internal accruals and borrowings as necessary.
- 6 The Code on Social Security, 2020 ("the Code") which would impact the contributions by the Company towards Provident Fund and Gratuity has received Presidential assent in September 2020. However, the date from which the Code will come into effect has not been notified. The Ministry of Labour and Employment (Ministry) has released draft rules for the Code on November 13, 2020 and has invited suggestions from stake holders which are under active consideration by the Ministry. The Company will complete its evaluation and will give appropriate impact in its financial results in the period in which the Code becomes effective and the related rules are published.

Place: Bengaluru  
Date: 9 November 2022



Managing Director

**Parks & Resorts**

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## 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, 2022 (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.
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. 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's Registration No. 008072S)



**Krishna Prakash E**  
Partner

(Membership No. 216015)

UDIN: **22216015BCONOW8710**

Place: Bengaluru  
Date: November 09, 2022

