Wonderla Holidays Limited
6th Floor, Aanand Tower, Raja Ram Mohan Roy Road
Richmond Circle, Bangalore - 560 025
Phone : +91 80 67477333 | E-mail : mail.crp@wonderla.com
Website : www.wonderla.com | CIN :- L55101KA2002PLC031224

WONDERLA
PARKS AND RESORTS

Date: 08/08/2019

The Sr. General Manager - Listing Compliance, **BSE Limited,** 24th Floor, P.J. Towers, Dalal Street, Mumbai - 400 001. Fax: 022 - 2272 3121/ 1278/ 1557 E-Mail: corp.relations@bseindia.com Scrip ID: WONDERLA Scrip Code: 538268	**The Vice President, Listing Department,** **National Stock Exchange of India Limited,** 'Exchange Plaza', Bandra Kurla Complex, Bandra (East), Mumbai - 400 051. Fax: 022 – 26598237/ 38 E-Mail: cmlist@nse.co.in Symbol: WONDERLA

Dear Sir/ Madam,

Sub: Outcome of Board Meeting – Financial Results

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 Un-audited Financial Results for the quarter ended 30th June, 2019. A copy of the same along with the Limited Review Report for the quarter ended 30th June, 2019 is enclosed.

The meeting commenced at 1.00 p.m. and concluded at 2.30 p.m.

Thanking You,

Yours faithfully,

For Wonderla Holidays Limited

Srinivasulu Raju Y
Company Secretary

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WONDERLA PARKS AND RESORTS

Statement of unaudited financial results for the quarter ended 30 June 2019

Rs in lakhs (except EPS)

S No.	Particulars	For the quarter ended			Year ended
		30 June 2019	31 March 2019	30 June 2018	31 March 2019
		(Unaudited) Refer Note 1	(Audited) Refer Note 2	(Unaudited) Refer Note 2	(Audited)
1	**Revenue from operations**				
	Sale of services	9,269.06	4,523.06	8,130.42	21,442.10
	Sale of products	2,486.73	1,534.67	2,257.96	6,738.97
	Other operating revenue	6.51	7.71	-	23.12
	Total revenue from operations	**11,762.30**	**6,065.44**	**10,388.38**	**28,204.19**
	Other income	368.19	289.56	222.88	961.51
	Total income from operations	**12,130.49**	**6,355.00**	**10,611.26**	**29,165.70**
2	**Expenses**				
	Cost of materials consumed	470.63	309.24	419.51	1,307.06
	Purchase of stock-in-trade	629.95	324.82	582.92	1,662.06
	Changes in inventories of stock-in-trade	(34.51)	62.47	(9.81)	25.63
	Employee benefits expense	1,116.43	911.89	1,068.62	3,810.69
	Finance costs (*refer note 5*)	18.37	0.29	36.44	40.63
	Depreciation and amortization expense (*refer note 5*)	1,043.86	987.97	989.33	3,951.22
	Other expenses	2,720.48	2,670.07	2,577.97	9,964.57
	Total expenses	**5,965.21**	**5,266.75**	**5,664.98**	**20,761.86**
3	**Profit before tax (1-2)**	**6,165.28**	**1,088.25**	**4,946.28**	**8,403.84**
4	Tax expense				
	Current tax	1,844.07	386.56	1,761.96	2,966.47
	Current tax pertaining to earlier years	-	-	-	30.00
	Deferred tax	117.87	3.00	(112.90)	(134.04)
5	**Net profit after tax**	**4,203.34**	**698.69**	**3,297.22**	**5,541.41**
6	**Other comprehensive income (net of tax)**				
	Items that will not be reclassified to profit or loss				
	Remeasurements of defined benefit plans, net of tax	(13.97)	17.19	7.01	17.48
7	**Total comprehensive income (5+6)**	**4,189.37**	**715.88**	**3,304.23**	**5,558.89**
8	Paid-up equity share capital (Face value of the share Rs.10/- each)	5,650.89	5,650.89	5,650.07	5,650.89
9	Other equity				76,201.68
10	**Earnings per share (face value of Rs.10/- each)**				
(a)	Basic	7.44**	1.24**	5.84**	9.81
(b)	Diluted	7.43**	1.24**	5.83**	9.80
	***not annualised*				

B S R & ASSOCIATES LLP CHARTERED ACCOUNTANTS BANGALORE 560 ...

WONDERLA HOLIDAYS

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WONDERLA PARKS AND RESORTS

Reporting of segment wise revenue, results and capital employed

Rs in lakhs

S No.	Particulars	For the quarter ended			Year ended
		30 June 2019	31 March 2019	30 June 2018	31 March 2019
		(Unaudited) Refer Note 1	(Audited) Refer Note 2	(Unaudited) Refer Note 2	(Audited)
1	**Segment revenue**				
	Operating revenue				
	Amusement parks	9,047.26	4,366.42	7,959.14	20,842.02
	Resort	374.43	297.60	284.94	1,154.92
	Others	2,340.61	1,401.42	2,144.30	6,207.25
	Total operating revenue (a)	**11,762.30**	**6,065.44**	**10,388.38**	**28,204.19**
	Allocable other income				
	Amusement parks	127.99	106.66	96.83	335.76
	Resort	3.93	5.63	1.26	12.39
	Unallocated	236.27	177.27	124.79	613.36
	Total other income (b)	**368.19**	**289.56**	**222.88**	**961.51**
	Total revenue (a+b)	**12,130.49**	**6,355.00**	**10,611.26**	**29,165.70**
2	**Segment result**				
	Amusement parks	5,409.05	846.82	4,454.69	7,120.00
	Resort	93.04	27.66	33.67	143.02
	Others	1,085.32	521.49	976.27	2,548.92
	Total	**6,587.41**	**1,395.97**	**5,464.63**	**9,811.94**
	Less: Unallocated expenses	658.40	484.99	643.14	2,021.46
	Operating profit	**5,929.01**	**910.98**	**4,821.49**	**7,790.48**
	Add : Interest, dividend, gain from mutual funds and others	236.27	177.27	124.79	613.36
	Profit before tax	**6,165.28**	**1,088.25**	**4,946.28**	**8,403.84**

S No.	Particulars	For the quarter ended			Year ended
		30 June 2019	31 March 2019	30 June 2018	31 March 2019
		(Unaudited) Refer Note 1	(Audited) Refer Note 2	(Unaudited) Refer Note 2	(Audited)
3	**Segment Assets**				
	Amusement parks	84,278.56	83,948.21	84,397.45	83,948.21
	Resort	2,609.74	2,636.32	2,652.74	2,636.32
	Others	210.36	134.44	222.44	134.44
	Unallocated	16,795.77	10,711.71	9,976.52	10,711.71
	Total	**1,03,894.43**	**97,430.68**	**97,249.15**	**97,430.68**
4	**Segment Liabilities**				
	Amusement parks	8,277.62	7,516.68	7,211.79	7,516.68
	Resort	145.46	113.93	137.52	113.93
	Others	164.08	104.86	173.50	104.86
	Unallocated	9,245.19	7,842.64	9,135.73	7,842.64
	Total	**17,832.35**	**15,578.11**	**16,658.54**	**15,578.11**
5	**Capital employed**				
	(Segment assets - segment liabilities)				
	Amusement parks	76,000.94	76,431.53	77,185.66	76,431.53
	Resort	2,464.28	2,522.39	2,515.22	2,522.39
	Others	46.28	29.58	48.94	29.58
	Unallocated	7,550.58	2,869.07	840.79	2,869.07
	Total	**86,062.08**	**81,852.57**	**80,590.61**	**81,852.57**

B S R & Associates LLP BANGALORE CHARTERED ACCOUNTANTS

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WONDERLA PARKS AND RESORTS

Notes:-

1 The above unaudited financial results for the quarter ended 30 June 2019 have been reviewed by the Audit Committee of the Board of Directors and taken on record at the meeting of the Board of Directors held on 8 August 2019. The statutory audtiors have carried out a limited review on the above.

2 The figures for the quarter ended 30 June 2018 have not been audited but have been subject to limited review by the Statutory Auditors. The figures for the quarter ended 31 March 2019 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.

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, Resort and Others.The Amusement Parks segment includes admission fees and other related services. Resort segment includes running a hotel accomodation and related services. Other 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 Board of Directors in their meeting held on 15 May 2019, approved Employee Stock Option Scheme, 2016 (ESOS 2016), to grant 21,400 stock options exercisable at a price of Rs 10 each with a vesting period of 4 years in equal proportion from the date of grant.

5 With effect from 1 April 2019, the Company has adopted Ind AS 116, "Leases" using modified retrospective approach, under which the lease liability on initial adoption adjusted for the accrued liability on initial application is considered as Right to use asset as per the option available in Ind AS 116. Accordingly, the Company has recognised a right to use asset with a corresponding lease liability and the differential having been adjusted with the balances of prepaid rent and provision for rent existing as at 1 April 2019. The Company has not re-stated the comparative information. In the Statement of profit and loss for the current quarter, the nature of expenses in respect of operating leases has changed from lease rent in previous period to depreciation cost for the right to use assets and finance cost for interest on lease liability. The Company discounted lease payments using the applicable incremental borrowing rate as at 1 April 2019 for meeting the lease liability. The effect of this adoption did not have a material impact on the results for the quarter ended 30 June 2019.

Wonderla Holidays Limited

Place: **Bangalore**
Date: **8 August 2019**

Joint Managing Director

B S R & Associates LLP

Chartered Accountants

Maruthi Info-Tech Centre
11-12/1, B Block, 2nd Floor
Inner Ring Road, Koramangala
Bangalore 560 071 India

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Limited review report on unaudited quarterly financial Results of Wonderla Holidays Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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 ended 30 June 2019 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 *"Interim Financial Reporting"* ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Attention is drawn to the fact that the figures for the 3 months ended 31 March 2019 as reported in these financial results are the balancing figures between 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. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.

Limited review report on unaudited quarterly financial Results of Wonderla Holidays Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (continued)

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

for **B S R & Associates LLP**
Chartered Accountants
Firm's registration number: 116231W/W-100024

Vipin Lodha
Partner
Membership number: 076806
UDIN: 19076806AAAAAR9135

Place: Bangalore
Date: 8 August 2019

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WONDERLA
PARKS AND RESORTS

Date: 08/08/2019

The General Manager, Listing Department, **Bombay Stock Exchange Limited,** P.J. Tower, Dalal Street, Mumbai - 400 001. Fax: 022 - 2272 3121/ 1278/ 1557 E-Mail: corp relations@bseindia.com Scrip ID: WONDERLA Scrip Code: 538268	**The Vice President, Listing Department, National Stock Exchange of India Limited,**'Exchange Plaza', Bandra Kurla Complex,Bandra (East), Mumbai - 400 051. Fax: 022 – 26598237/38 E-Mail: cmlist@nse.co.in Symbol: WONDERLA

Dear Sir/ Madam,

Sub: Outcome of Board Meeting - Change in KMP

Ref: Regulation 30 (2) read with Para A of Part A of Schedule III of SEBI LODR Regulations, 2015.

This is to inform the Exchanges that Mr. Jacob Kuruvilla, Chief Financial Officer, who was appointed for interim period and whose tasks included identification of a full time CFO had tendered resignation consequent to fulfilling this responsibility. The Board of Directors of the Company at their meeting held on even date have approved the said resignation and has appointed Mr. Satheesh Seshadri as Chief Financial Officer of the Company, whose Profile is given below:

Mr. Satheesh Seshadri is a qualified Chartered Accountant from The Institute of Chartered Accountants of India and has about 25 years of rich and diversified experience in the areas of accounting, budget control & MIS, business analysis, Internal Audit and SAP ERP implementation. Previously he worked with Bangalore International Airport Ltd (BIAL) in the areas of finance, business planning, budget, MIS and project controlling. He has also worked in transport industry at Dubai Transport Corporation as Head Costing & MIS wherein he undertook various initiatives towards operation and finance improvements.

Mr. Satheesh Seshadri is also a certified Information System Auditor and is certified in the SAP ERP (Financials – Managerial and Financial Accounting).

Thanking You,

Yours faithfully,
For Wonderla Holidays Limited

Srinivasulu Raju Y
Company Secretary