

Date: 07/05/2026

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 Audited Financial Results for the quarter and year ended 31st March, 2026. A copy of the same along the Auditor's Report is enclosed.
- Recommended final dividend of Rs. 2.00 (20%) per equity share of Rs. 10/-
- Granted 29,030 Stock Options to 7 employees of the Company on the recommendation of Nomination and Remuneration Committee. The options granted would vest equally over a period of four years. The exercise of options shall be subject to performance criteria as may be approved by the Board from time to time. The options will be exercisable at a price of Rs. 10/- each, convertible into equivalent number of equity shares of Rs. 10/- each.

The meeting commenced at 12.30 p.m. and closed at 2.00 p.m.

Yours faithfully,
For Wonderla Holidays Limited

Srinivasulu Raju Y
Company Secretary

Wonderla Holidays Limited

9th Floor, The Estate, Dickenson Road, Bengaluru-560 042
 Phone: +91 80 69330300, Email: mail.crp@wonderla.com
 Website: www.wonderla.com | CIN: L55101KA2002PLC031224



Statement of financial results for the quarter and year ended 31 March 2026

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Year ended	
		31 Mar 2026 (Unaudited)	31 Dec 2025 (Unaudited)	31 Mar 2025 (Unaudited)	31 Mar 2026 (Audited)	31 Mar 2025 (Audited)
	Revenue from operations	13,584.57	13,453.00	9,678.20	51,877.23	45,857.08
	Other income	620.27	692.32	1,080.68	3,230.67	2,421.03
1	Total income	14,204.84	14,145.32	10,758.88	55,107.90	48,278.11
2	Expenses					
	Cost of materials consumed	910.74	1,020.88	725.85	3,577.07	3,015.52
	Purchase of stock-in-trade	507.80	734.31	452.38	2,280.89	2,007.07
	Changes in inventories of stock-in-trade	82.33	(160.69)	(24.20)	(118.57)	26.84
	Employee benefits expense	2,603.63	2,286.43	2,015.35	8,944.52	8,153.07
	Finance costs	14.09	26.26	21.60	63.13	72.95
	Depreciation and amortization expenses	2,788.00	2,098.93	1,553.92	8,348.93	5,712.15
	Other expenses	5,462.90	5,549.45	4,535.29	20,736.78	17,935.49
	Total expenses	12,369.49	11,555.57	9,280.19	43,832.75	36,923.09
3	Profit before tax and exceptional item (1-2)	1,835.35	2,589.75	1,478.69	11,275.15	11,355.02
	Exceptional item					
	Impact of new labour code (Refer note 8)	(363.48)	805.22	-	441.74	-
	Profit before tax	2,198.83	1,784.53	1,478.69	10,833.41	11,355.02
4	Tax expense					
	Current tax	290.43	270.41	414.37	2,455.50	2,942.74
	Deferred tax charge/(credit) (Refer note 7)	266.10	65.72	(36.66)	204.47	(2,515.16)
5	Profit for the period (3-4)	1,642.30	1,448.40	1,100.98	8,173.44	10,927.44
	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
	Remeasurements of defined benefit plans	46.43	(17.64)	(5.51)	17.51	(96.33)
	Income tax relating to items that will not be reclassified to profit or loss	(11.69)	4.44	1.39	(4.41)	24.25
6	Other comprehensive income / (loss)	34.74	(13.20)	(4.12)	13.10	(72.08)
	Total comprehensive income (5+6)	1,677.04	1,435.20	1,096.86	8,186.54	10,855.36
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,342.28	6,342.28	6,340.88	6,342.28	6,340.88
8	Reserves and surplus i.e. 'Other equity'				1,73,347.40	1,66,027.61
9	Earnings per share (face value of Rs.10/- each) (not annualised for the quarters)					
(a)	Basic in (Rs.)	2.59	2.28	1.74	12.89	18.61
(b)	Diluted in (Rs.)	2.58	2.27	1.73	12.83	18.55



Parks & Resorts

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

Our Locations : KOCHI | HYDERABAD | BHUBANESWAR | CHENNAI

Wonderla Holidays Limited

9th Floor, The Estate, Dickenson Road, Bengaluru-560 042
 Phone: +91 80 69330300, Email: mail.crp@wonderla.com
 Website: www.wonderla.com | CIN: L55101KA2002PLC031224


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

S No.	Particulars	Quarter ended			Year ended	
		31 Mar 2026	31 Dec 2025	31 Mar 2025	31 Mar 2026	31 Mar 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Segment revenue					
	Operating revenue					
	Amusement parks and Resort	10,024.47	9,735.16	7,161.32	38,727.07	34,591.21
	Others	3,560.10	3,717.84	2,516.88	13,150.16	11,265.87
	Total operating revenue (a)	13,584.57	13,453.00	9,678.20	51,877.23	45,857.08
	Allocable other income					
	Amusement parks and Resort	53.62	41.59	44.43	247.88	202.38
	Unallocated*	566.65	650.73	1,036.25	2,982.79	2,218.65
	Total other income (b)	620.27	692.32	1,080.68	3,230.67	2,421.03
	Total revenue (a+b)	14,204.84	14,145.32	10,758.88	55,107.90	48,278.11
2	Segment result					
	Amusement parks and Resort	975.32	1,502.88	642.75	7,296.40	9,107.57
	Others	1,604.44	1,750.69	1,034.57	5,872.16	4,879.98
	Total	2,579.76	3,253.57	1,677.32	13,168.56	13,987.55
	Less: Unallocated expenses* (Refer note 8)	947.58	2,119.77	1,234.88	5,317.94	4,851.18
	Operating profit	1,632.18	1,133.80	442.44	7,850.62	9,136.37
	Add : Interest, dividend, gain from mutual funds and others	566.65	650.73	1,036.25	2,982.79	2,218.65
	Profit before tax	2,198.83	1,784.53	1,478.69	10,833.41	11,355.02
3	Segment Assets					
	Amusement parks and Resort	1,47,246.85	1,43,152.19	1,27,782.96	1,47,246.85	1,27,782.96
	Others	512.39	613.32	361.81	512.39	361.81
	Unallocated*	46,940.00	50,714.13	58,015.68	46,940.00	58,015.68
	Total	1,94,699.24	1,94,479.64	1,86,160.45	1,94,699.24	1,86,160.45
4	Segment Liabilities					
	Amusement parks and Resort	6,664.31	8,018.44	6,244.79	6,664.31	6,244.79
	Others	399.66	478.39	282.21	399.66	282.21
	Unallocated*	7,945.59	8,178.85	7,264.96	7,945.59	7,264.96
	Total	15,009.56	16,675.68	13,791.96	15,009.56	13,791.96
5	Capital employed					
	(Segment assets - segment liabilities)					
	Amusement parks and Resort	1,40,582.54	1,35,133.75	1,21,538.17	1,40,582.54	1,21,538.17
	Others	112.73	134.93	79.60	112.73	79.60
	Unallocated*	38,994.41	42,535.28	50,750.72	38,994.41	50,750.72
	Total	1,79,689.68	1,77,803.96	1,72,368.49	1,79,689.68	1,72,368.49

*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

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

Our Locations : KOCHI | HYDERABAD | BHUBANESWAR | CHENNAI

Wonderla Holidays Limited

9th Floor, The Estate, Dickenson Road, Bengaluru-560 042
 Phone: +91 80 69330300, Email: mail.crp@wonderla.com
 Website: www.wonderla.com | CIN: L55101KA2002PLC031224



PARKS AND RESORTS

Balance Sheet

Amount in Rs. Lakhs

S No.	Particulars	As at	As at
		31 March 2026 (Audited)	31 March 2025 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	1,30,766.58	94,135.14
	Right of use assets	983.40	1,038.64
	Capital work-in-progress	10,293.92	22,548.10
	Other intangible assets	466.52	569.11
	Intangible assets under development	-	67.20
	Financial assets		
	(i) Loans	11.28	11.37
	(ii) Other financial assets	252.25	265.36
	Income tax assets (net)	48.76	48.76
	Other non current assets	3,597.14	5,800.28
	Total non-current assets	1,46,419.85	1,24,483.96
2	Current assets		
	Inventories	1,854.67	1,398.95
	Financial assets		
	(i) Investments	40,248.11	13,595.94
	(ii) Trade receivables	269.19	454.69
	(iii) Cash and cash equivalents	1,679.51	1,924.20
	(iv) Bank balance other than (iii) above	479.00	40,376.47
	(v) Loans	75.87	79.49
	(vi) Other financial assets	18.17	943.20
	Other current assets	3,654.87	2,707.50
		48,279.39	61,480.44
	Assets-held-for-sale	-	196.05
		-	196.05
	Total current assets	48,279.39	61,676.49
	Total assets	1,94,699.24	1,86,160.45
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	6,342.28	6,340.88
	Other equity	1,73,347.40	1,66,027.61
	Total equity	1,79,689.68	1,72,368.49
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	123.97	-
	(ii) Lease liabilities	437.12	472.43
	Provisions	1,599.19	1,020.89
	Deferred tax liabilities (net)	5,192.42	4,983.54
	Total non-current liabilities	7,352.70	6,476.86
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	28.55	30.46
	(ii) Lease liabilities	35.46	29.23
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	581.18	256.56
	Total outstanding dues of creditors other than micro enterprises and small enterprises	4,451.57	3,970.76
	(iv) Other financial liabilities	951.69	1,857.45
	Other current liabilities	1,100.05	585.41
	Provisions	508.36	585.23
	Total current liabilities	7,656.86	7,315.10
	Total liabilities	15,009.56	13,791.96
	Total equity and liabilities	1,94,699.24	1,86,160.45



Parks & Resorts

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

Our Locations: KOCHI | HYDERABAD | BHUBANESWAR | CHENNAI

Wonderla Holidays Limited

9th Floor, The Estate, Dickenson Road, Bengaluru-560 042
 Phone: +91 80 69330300, Email: mail.crp@wonderla.com
 Website: www.wonderla.com | CIN: L55101KA2002PLC031224

**Statement of cash flows**

Particulars	Amount in Rs. Lakhs	
	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flow from operating activities		
Profit after tax	8,173.44	10,927.44
Adjustments:		
Income tax expense (Refer Note 7)	2,659.97	427.58
Finance costs	63.13	72.95
Depreciation and amortisation expenses	8,348.93	5,712.15
Interest income	(1,273.65)	(1,408.00)
Employee stock option expense	400.86	744.54
Profit on sale of property, plant and equipment (net)	(60.93)	(25.24)
Property, plant and equipment written - off	58.41	37.01
Fair value gain on financial assets measured at fair value through profit or loss	(1,206.02)	(331.96)
Gain from investment in mutual funds	(503.11)	(478.68)
Operating cash inflows before working capital changes	16,661.03	15,677.79
Changes in loans	3.71	(12.77)
Changes in other financial assets	13.11	(20.79)
Changes in other assets	(2,321.89)	(1,851.41)
Changes in inventories	(455.72)	(51.44)
Changes in trade receivables	185.50	(168.16)
Changes in provisions	621.25	119.53
Changes in trade payables	805.43	845.29
Changes in other financial liabilities	5.63	(0.25)
Changes in other current liabilities	514.64	(100.66)
Cash generated from operating activities	16,032.69	14,437.13
Income taxes paid	(2,557.81)	(2,183.43)
Net cash generated from operating activities (A)	13,474.88	12,253.70
Cash flow from investing activities		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(29,638.78)	(32,772.10)
Capital Investment Subsidy Received	-	2,000.00
Proceeds from sale of property, plant and equipment	2.52	11.77
Investment in mutual funds	(46,947.66)	(24,249.78)
Proceeds from sale of investment in mutual funds	22,004.62	20,478.78
Other balances with banks	39,897.47	(30,918.24)
Interest received	2,198.68	979.73
Net cash used in investing activities (B)	(12,483.15)	(64,469.84)
Cash flow from financing activities		
Repayment of lease liabilities	(29.08)	(23.72)
Interest paid	(63.13)	(72.95)
Proceeds from issue of equity share capital	1.40	54,000.00
Transaction costs paid on issue of shares	-	(1,278.97)
Proceeds/(repayments) from borrowings	122.06	(0.67)
Dividends paid	(1,267.67)	(1,412.24)
Net cash used in financing activities (C)	(1,236.42)	51,211.45
Net decrease in cash and cash equivalents (A+B+C)	(244.69)	(1,004.69)
Cash and cash equivalents at the beginning of the year	1,924.20	2,928.89
Cash and cash equivalents at the end of the year	1,679.51	1,924.20


Parks & Resorts

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

Our Locations : KOCHI | HYDERABAD | BHUBANESWAR | CHENNAI

Wonderla Holidays Limited

9th Floor, The Estate, Dickenson Road, Bengaluru-560 042
Phone: +91 80 69330300, Email: mail.crp@wonderla.com
Website: www.wonderla.com | CIN: L55101KA2002PLC031224



Notes:

- 1 The above unaudited financial results for the quarter and year ended 31 March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7 May 2026 and the results for the quarter and year ended 31 March 2026 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 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures for the year ended 31 March 2026 and the unaudited figures for the nine months ended 31 December 2025 and the figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures for the year ended 31 March 2025 and the unaudited figures for the nine months ended 31 December 2024. The figures for the quarter ended December 2025 and 31 December, 2024 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
(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 The new glamping pods named "Isle" commenced operations with effect from 9 May, 2025.
- 6 The fifth amusement park at Chennai commenced commercial operations with effect from 2 December 2025. Accordingly figures for the previous periods are not comparable.
- 7 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 had accounted for deferred tax credit amounting to Rs. 2,408 lakhs attributable to fair value of freehold land during quarter two of previous financial year.
- 8 On November 21, 2025, the Government of India notified the four Labour Codes-the Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020 consolidating 29 prior labour laws. The Ministry of Labour & Employment released draft Central Rules and FAQs to help evaluate the financial implications of these regulatory changes. The Company has assessed and disclosed the incremental impact of the implementation of the new labour codes, based the best available information, in line with guidance from the Institute of Chartered Accountants of India. As per the assessment done by the Company, increase in gratuity liability arising out of past service cost amounting to Rs. 491.12 lakhs and increase in compensated absences liability amounting to Rs. 314.10 lakhs was accounted for and presented as "Impact of new Labour Codes" under Exceptional items in the statement of profit and loss for the period ended December 31, 2025. Subsequently, the Company has reassessed the impact as on 31 March 2026. The increase in gratuity liability arising out of past service cost amounted to Rs. 281.88 lakhs and increase in compensated absences liability amounted to Rs. 159.86 lakhs. Accordingly, a reversal of Rs. 209.24 lakhs towards gratuity and Rs. 154.24 lakhs towards compensated absences has been recognised during the quarter ended 31 March 2026. The Company will continue monitoring the finalization of Central and State Rules, along with government clarifications on other Labour Code aspects, and apply appropriate accounting adjustments as developments warrant.
- 9 The Board of Directors has recommended a final dividend of 20% (Rs. 2 per equity share of face value of Rs.10) for the financial year ended 31 March 2026, subject to approval by shareholders at the ensuing Annual General Meeting.

Place: Bengaluru
Date: 7 May 2026

For and on behalf of the Board of Directors

Managing Director and Executive Chairman



Parks & Resorts

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

Our Locations : KOCHI | HYDERABAD | BHUBANESWAR | CHENNAI

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 Month 31, 2026 and (b) reviewed the Financial Results for the quarter ended Month 31, 2026, 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, 2026" (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 "LODR 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 Month 31, 2026:

- i. are 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 other comprehensive income and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Financial Results for the quarter ended Month 31, 2026

With respect to the Financial Results for the quarter ended Month 31, 2026, 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, 2026, 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 Month 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SA"s) 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 Month 31, 2026 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 and Board of Directors' 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 Month 31, 2026 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 Month 31, 2026 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 LODR 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 is 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 is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Financial Results for the year ended Month 31, 2026

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended Month 31, 2026 as a whole are 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 LODR 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.



Deloitte Haskins & Sells

- 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.

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.

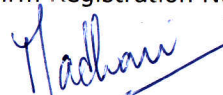
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

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 Month 31, 2026

We conducted our review of the Financial Results for the quarter ended Month 31, 2026 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: 26213550DDFIDT7256

Place: Bengaluru
Date: May 7, 2026

Statement of financial results for the quarter and year ended 31 March 2026

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Year ended	
		31 Mar 2026	31 Dec 2025	31 Mar 2025	31 Mar 2026	31 Mar 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
	Revenue from operations	13,584.57	13,453.00	9,678.20	51,877.23	45,857.08
	Other income	620.27	692.32	1,080.68	3,230.67	2,421.03
1	Total income	14,204.84	14,145.32	10,758.88	55,107.90	48,278.11
2	Expenses					
	Cost of materials consumed	910.74	1,020.88	725.85	3,577.07	3,015.52
	Purchase of stock-in-trade	507.80	734.31	452.38	2,280.89	2,007.07
	Changes in inventories of stock-in-trade	82.33	(160.69)	(24.20)	(118.57)	26.84
	Employee benefits expense	2,603.63	2,286.43	2,015.35	8,944.52	8,153.07
	Finance costs	14.09	26.26	21.60	63.13	72.95
	Depreciation and amortization expenses	2,788.00	2,098.93	1,553.92	8,348.93	5,712.15
	Other expenses	5,462.90	5,549.45	4,535.29	20,736.78	17,935.49
	Total expenses	12,369.49	11,555.57	9,280.19	43,832.75	36,923.09
3	Profit before tax and exceptional item (1-2)	1,835.35	2,589.75	1,478.69	11,275.15	11,355.02
	Exceptional item					
	Impact of new labour code (Refer note 8)	(363.48)	805.22	-	441.74	-
	Profit before tax	2,198.83	1,784.53	1,478.69	10,833.41	11,355.02
4	Tax expense					
	Current tax	290.43	270.41	414.37	2,455.50	2,942.74
	Deferred tax charge/(credit) (Refer note 7)	266.10	65.72	(36.66)	204.47	(2,515.16)
5	Profit for the period (3-4)	1,642.30	1,448.40	1,100.98	8,173.44	10,927.44
	Other comprehensive income					
	Items that will not be reclassified to profit or loss					
	Remeasurements of defined benefit plans	46.43	(17.64)	(5.51)	17.51	(96.33)
	Income tax relating to items that will not be reclassified to profit or loss	(11.69)	4.44	1.39	(4.41)	24.25
6	Other comprehensive income / (loss)	34.74	(13.20)	(4.12)	13.10	(72.08)
	Total comprehensive income (5+6)	1,677.04	1,435.20	1,096.86	8,186.54	10,855.36
7	Paid-up equity share capital (Face value of the share Rs.10/- each)	6,342.28	6,342.28	6,340.88	6,342.28	6,340.88
8	Reserves and surplus i.e. 'Other equity'				1,73,347.40	1,66,027.61
9	Earnings per share (face value of Rs.10/- each) (not annualised for the quarters)					
(a)	Basic in (Rs.)	2.59	2.28	1.74	12.89	18.61
(b)	Diluted in (Rs.)	2.58	2.27	1.73	12.83	18.55

Reporting of segment wise revenue, results and capital employed

Amount in Rs. Lakhs

S No.	Particulars	Quarter ended			Year ended	
		31 Mar 2026	31 Dec 2025	31 Mar 2025	31 Mar 2026	31 Mar 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Segment revenue					
	Operating revenue					
	Amusement parks and Resort	10,024.47	9,735.16	7,161.32	38,727.07	34,591.21
	Others	3,560.10	3,717.84	2,516.88	13,150.16	11,265.87
	Total operating revenue (a)	13,584.57	13,453.00	9,678.20	51,877.23	45,857.08
	Allocable other income					
	Amusement parks and Resort	53.62	41.59	44.43	247.88	202.38
	Unallocated*	566.65	650.73	1,036.25	2,982.79	2,218.65
	Total other income (b)	620.27	692.32	1,080.68	3,230.67	2,421.03
	Total revenue (a+b)	14,204.84	14,145.32	10,758.88	55,107.90	48,278.11
2	Segment result					
	Amusement parks and Resort	975.32	1,502.88	642.75	7,296.40	9,107.57
	Others	1,604.44	1,750.69	1,034.57	5,872.16	4,879.98
	Total	2,579.76	3,253.57	1,677.32	13,168.56	13,987.55
	Less: Unallocated expenses* (Refer note 8)	947.58	2,119.77	1,234.88	5,317.94	4,851.18
	Operating profit	1,632.18	1,133.80	442.44	7,850.62	9,136.37
	Add : Interest, dividend, gain from mutual funds and others	566.65	650.73	1,036.25	2,982.79	2,218.65
	Profit before tax	2,198.83	1,784.53	1,478.69	10,833.41	11,355.02
3	Segment Assets					
	Amusement parks and Resort	1,47,246.85	1,43,152.19	1,27,782.96	1,47,246.85	1,27,782.96
	Others	512.39	613.32	361.81	512.39	361.81
	Unallocated*	46,940.00	50,714.13	58,015.68	46,940.00	58,015.68
	Total	1,94,699.24	1,94,479.64	1,86,160.45	1,94,699.24	1,86,160.45
4	Segment Liabilities					
	Amusement parks and Resort	6,664.31	8,018.44	6,244.79	6,664.31	6,244.79
	Others	399.66	478.39	282.21	399.66	282.21
	Unallocated*	7,945.59	8,178.85	7,264.96	7,945.59	7,264.96
	Total	15,009.56	16,675.68	13,791.96	15,009.56	13,791.96
5	Capital employed					
	(Segment assets - segment liabilities)					
	Amusement parks and Resort	1,40,582.54	1,35,133.75	1,21,538.17	1,40,582.54	1,21,538.17
	Others	112.73	134.93	79.60	112.73	79.60
	Unallocated*	38,994.41	42,535.28	50,750.72	38,994.41	50,750.72
	Total	1,79,689.68	1,77,803.96	1,72,368.49	1,79,689.68	1,72,368.49

*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.

Balance Sheet

Amount in Rs. Lakhs

S No.	Particulars	As at	As at
		31 March 2026 (Audited)	31 March 2025 (Audited)
A	ASSETS		
1	Non-current assets		
	Property, plant and equipment	1,30,766.58	94,135.14
	Right of use assets	983.40	1,038.64
	Capital work-in-progress	10,293.92	22,548.10
	Other intangible assets	466.52	569.11
	Intangible assets under development	-	67.20
	Financial assets		
	(i) Loans	11.28	11.37
	(ii) Other financial assets	252.25	265.36
	Income tax assets (net)	48.76	48.76
	Other non current assets	3,597.14	5,800.28
	Total non-current assets	1,46,419.85	1,24,483.96
2	Current assets		
	Inventories	1,854.67	1,398.95
	Financial assets		
	(i) Investments	40,248.11	13,595.94
	(ii) Trade receivables	269.19	454.69
	(iii) Cash and cash equivalents	1,679.51	1,924.20
	(iv) Bank balance other than (iii) above	479.00	40,376.47
	(v) Loans	75.87	79.49
	(vi) Other financial assets	18.17	943.20
	Other current assets	3,654.87	2,707.50
		48,279.39	61,480.44
	Assets-held-for-sale	-	196.05
		-	196.05
	Total current assets	48,279.39	61,676.49
	Total assets	1,94,699.24	1,86,160.45
B	EQUITY AND LIABILITIES		
1	Equity		
	Equity share capital	6,342.28	6,340.88
	Other equity	1,73,347.40	1,66,027.61
	Total equity	1,79,689.68	1,72,368.49
2	Liabilities		
	Non-current liabilities		
	Financial liabilities		
	(i) Borrowings	123.97	-
	(ii) Lease liabilities	437.12	472.43
	Provisions	1,599.19	1,020.89
	Deferred tax liabilities (net)	5,192.42	4,983.54
	Total non-current liabilities	7,352.70	6,476.86
	Current liabilities		
	Financial liabilities		
	(i) Borrowings	28.55	30.46
	(ii) Lease liabilities	35.46	29.23
	(iii) Trade payables		
	Total outstanding dues of micro enterprises and small enterprises	581.18	256.56
	Total outstanding dues of creditors other than micro enterprises and small enterprises	4,451.57	3,970.76
	(iv) Other financial liabilities	951.69	1,857.45
	Other current liabilities	1,100.05	585.41
	Provisions	508.36	585.23
	Total current liabilities	7,656.86	7,315.10
	Total liabilities	15,009.56	13,791.96
	Total equity and liabilities	1,94,699.24	1,86,160.45

Statement of cash flows

Particulars	Amount in Rs. Lakhs	
	For the year ended 31 March 2026	For the year ended 31 March 2025
Cash flow from operating activities		
Profit after tax	8,173.44	10,927.44
Adjustments:		
Income tax expense (Refer Note 7)	2,659.97	427.58
Finance costs	63.13	72.95
Depreciation and amortisation expenses	8,348.93	5,712.15
Interest income	(1,273.65)	(1,408.00)
Employee stock option expense	400.86	744.54
Profit on sale of property, plant and equipment (net)	(60.93)	(25.24)
Property, plant and equipment written - off	58.41	37.01
Fair value gain on financial assets measured at fair value through profit or loss	(1,206.02)	(331.96)
Gain from investment in mutual funds	(503.11)	(478.68)
Operating cash inflows before working capital changes	16,661.03	15,677.79
Changes in loans	3.71	(12.77)
Changes in other financial assets	13.11	(20.79)
Changes in other assets	(2,321.89)	(1,851.41)
Changes in inventories	(455.72)	(51.44)
Changes in trade receivables	185.50	(168.16)
Changes in provisions	621.25	119.53
Changes in trade payables	805.43	845.29
Changes in other financial liabilities	5.63	(0.25)
Changes in other current liabilities	514.64	(100.66)
Cash generated from operating activities	16,032.69	14,437.13
Income taxes paid	(2,557.81)	(2,183.43)
Net cash generated from operating activities (A)	13,474.88	12,253.70
Cash flow from investing activities		
Purchase of property, plant and equipment, capital work-in- progress and intangible assets	(29,638.78)	(32,772.10)
Capital Investment Subsidy Received	-	2,000.00
Proceeds from sale of property, plant and equipment	2.52	11.77
Investment in mutual funds	(46,947.66)	(24,249.78)
Proceeds from sale of investment in mutual funds	22,004.62	20,478.78
Other balances with banks	39,897.47	(30,918.24)
Interest received	2,198.68	979.73
Net cash used in investing activities (B)	(12,483.15)	(64,469.84)
Cash flow from financing activities		
Repayment of lease liabilities	(29.08)	(23.72)
Interest paid	(63.13)	(72.95)
Proceeds from issue of equity share capital	1.40	54,000.00
Transaction costs paid on issue of shares	-	(1,278.97)
Proceeds/(repayments) from borrowings	122.06	(0.67)
Dividends paid	(1,267.67)	(1,412.24)
Net cash used in financing activities (C)	(1,236.42)	51,211.45
Net decrease in cash and cash equivalents (A+B+C)	(244.69)	(1,004.69)
Cash and cash equivalents at the beginning of the year	1,924.20	2,928.89
Cash and cash equivalents at the end of the year	1,679.51	1,924.20

Notes:

- 1 The above unaudited financial results for the quarter and year ended 31 March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 7 May 2026 and the results for the quarter and year ended 31 March 2026 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 The figures for the quarter ended 31 March 2026 are the balancing figures between the audited figures for the year ended 31 March 2026 and the unaudited figures for the nine months ended 31 December 2025 and the figures for the quarter ended 31 March 2025 are the balancing figures between the audited figures for the year ended 31 March 2025 and the unaudited figures for the nine months ended 31 December 2024. The figures for the quarter ended December 2025 and 31 December, 2024 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
 - (i) Amusement Parks and Resort and
 - (ii) OthersThe 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 The new glamping pods named "Isle" commenced operations with effect from 9 May, 2025.
- 6 The fifth amusement park at Chennai commenced commercial operations with effect from 2 December 2025. Accordingly figures for the previous periods are not comparable.
- 7 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 had accounted for deferred tax credit amounting to Rs. 2,408 lakhs attributable to fair value of freehold land during quarter two of previous financial year.
- 8 On November 21, 2025, the Government of India notified the four Labour Codes-the Code on Wages, 2019; Industrial Relations Code, 2020; Code on Social Security, 2020; and Occupational Safety, Health and Working Conditions Code, 2020 consolidating 29 prior labour laws. The Ministry of Labour & Employment released draft Central Rules and FAQs to help evaluate the financial implications of these regulatory changes. The Company has assessed and disclosed the incremental impact of the implementation of the new labour codes, based the best available information, in line with guidance from the Institute of Chartered Accountants of India. As per the assessment done by the Company, increase in gratuity liability arising out of past service cost amounting to Rs. 491.12 lakhs and increase in compensated absences liability amounting to Rs. 314.10 lakhs was accounted for and presented as "Impact of new Labour Codes" under Exceptional items in the statement of profit and loss for the period ended December 31, 2025. Subsequently, the Company has reassessed the impact as on 31 March 2026. The increase in gratuity liability arising out of past service cost amounted to Rs. 281.88 lakhs and increase in compensated absences liability amounted to Rs. 159.86 lakhs. Accordingly, a reversal of Rs. 209.24 lakhs towards gratuity and Rs. 154.24 lakhs towards compensated absences has been recognised during the quarter ended 31 March 2026. The Company will continue monitoring the finalization of Central and State Rules, along with government clarifications on other Labour Code aspects, and apply appropriate accounting adjustments as developments warrant.
- 9 The Board of Directors has recommended a final dividend of 20% (Rs. 2 per equity share of face value of Rs.10) for the financial year ended 31 March 2026, subject to approval by shareholders at the ensuing Annual General Meeting.

For and on behalf of the Board of Directors

Place: Bengaluru

Date: 7 May 2026

Managing Director and Executive Chairman