Nicco Parks & Resorts Limited

A Joint Sector Co. with GoWB (WBIDC & WBTDC)
REGD. OFFICE : JHEEL MEEL, SECTOR IV, SALT LAKE CITY, KOLKATA - 700 106
CIN : L92419WB1989PLC046487, nicco_park

SECY/P-1A-NPRL/Reg.33/ST.EX/01/25-26

Date: August 12, 2025

The Manager
Department of Listing Compliance
Bombay Stock Exchange Ltd.
1st Floor, New Trading Ring
Rotunda Bldg, P J Towers
Dalal Street, Mumbai- 400 001.
[Fax Nos. 022-2272 3121/2037/2041/2061]
(Scrip/Company Code: 526721/Niccopar)

Dear Sir,

Sub - OUTCOME OF BOARD MEETING HELD ON 12TH AUGUST, 2025

Ref: Approval of the Un-Audited Standalone & Consolidated Financial Results for the quarter and three months ended 30th June, 2025 of the Company in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Further to our letter dated August 3, 2025, we write to inform you that pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (referred to as the "SEBI Listing Regulations"), the Board of Directors of the Company, at its Meeting held today, i.e. August 12, 2025, has inter alia, approved the following: -

A. UN-AUDITED STANDALONE & CONSOLIDATED FINANCIAL RESULTS

Un-Audited Standalone & Consolidated Financial Results of the Company together with the Limited Review Report for the quarter and three months ended 30th June, 2025.

B. INTERIM DIVIDEND DECLARATION

Interim Dividend at the rate of 100% per share (Rs. 1 per share) on the face value of the equity shares (Rs.1/- face value) of the company for the quarter and three months ended on 30th June, 2025. The Company is expecting to pay 'Interim Dividend' to the shareholders on or before September 10, 2025.

C. RECORD DATE

The Record Date for the purpose of payment of the aforesaid Interim Dividend has been fixed on August 22, 2025.

The meeting commenced at 3:30 p.m and ended at 4:45 P.M.

This is for your information and records, please.

Kindly acknowledge receipt.

Thanking you.

Yours faithfully,
For **Nicco Parks & Resorts Ltd.**

Rahul Mitra
Executive President
Company Secretary & Compliance Officer

LODHA
& CO LLP
Chartered Accountants

14 Government Place East, Kolkata 700 069, India
Telephone : 033-2248-1111/1507/40400000
Telefax : 033-2248-6960
Email : cal@lodhaco.com

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors
Nicco Parks & Resorts Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of **Nicco Parks & Resorts Limited** (hereinafter referred to as "the Company") for the quarter ended June 30, 2025 (hereinafter referred to as "the Statement") being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred as the "SEBI Regulations"). We have stamped and initialed the Statement for identification purpose only.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors at its meeting held on August 12, 2025 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (hereinafter referred to as "Ind AS - 34") notified under Section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with relevant rules issued thereunder from time to time and other accounting principles generally accepted in India and in compliance with SEBI Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (hereinafter referred to as "the ICAI"). 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 of interim financial information consists of making enquiries, primarily of persons 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 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, we report that nothing has come to our attention that causes us to believe that the accompanying Statement of the Unaudited Standalone Financial Results read with notes thereon, prepared in accordance with aforesaid Ind AS and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of SEBI Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. Attention is drawn to Note no. 6 of the Statement dealing with the preparation of the Standalone Financial Results on the going concern basis. Pending formalization of the agreements as stated therein, there is material uncertainty vis-à-vis the Company's operations being continued on ongoing basis and its ability to continue as a going concern. Our conclusion is not modified in respect of this matter.

For LODHA & CO LLP
CHARTERED ACCOUNTANTS
FIRM'S ICAI REGISTRATION NO.: 301051E/ E300284

LODHA & CO LLP * KOLKATA * Chartered Accountants

INDRANIL CHAUDHURI
(PARTNER)
MEMBERSHIP NO. 058940
UDIN: 25058940BMMIRP9184

PLACE: Kolkata
DATE: August 12, 2025

Nicco Parks & Resorts Limited

A Joint Sector Co. with GoWB (WBIDC & WBTDC)

REGD. OFFICE : JHEEL MEEL, SECTOR IV, SALT LAKE CITY, KOLKATA - 700 106

CIN : L92419WB1989PLC046487, nicco_park

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30-Jun-25

(Rs. in lakhs except for per share data)

	PARTICULARS	QUARTER ENDED			YEAR ENDED
	(Refer notes below)	30-Jun-25 (Unaudited)	31-Mar-25 (Audited)*	30-Jun-24 (Unaudited)	31-Mar-25 (Audited)
1	(a) Revenue from Operations	2,629.48	1,759.14	2,474.34	7,501.67
	(b) Other Income	132.11	141.95	99.69	463.97
	Total Income	**2,761.59**	**1,901.09**	**2,574.03**	**7,965.64**
2	**Expenses**				
	(a) Cost of Materials Consumed	60.00	47.61	55.49	186.00
	(b) Purchase of Traded Goods	126.28	142.35	104.14	420.30
	(c) Changes in Inventories of Stock in Trade	(1.69)	1.60	(2.13)	3.68
	(d) Employee Benefit Expenses	561.97	491.61	568.00	2,127.88
	(e) Finance Cost	-	0.01	0.86	3.17
	(f) Depreciation and Amortisation Expense	58.82	62.01	58.09	239.49
	(g) Other Expenses	771.99	683.78	760.28	2,593.67
	Total Expenses	**1,577.37**	**1,428.97**	**1,544.73**	**5,574.19**
3	**Profit Before Exceptional Items & Tax (1 - 2)**	**1,184.22**	**472.12**	**1,029.30**	**2,391.45**
4	**Exceptional Items**	1,540.95	81.00	-	81.00
5	**Profit Before Tax (3 - 4)**	**2,725.17**	**553.12**	**1,029.30**	**2,472.45**
6	**Tax Expenses - Charge/ (Credit)**				
	- Current	770.00	110.00	298.00	640.00
	- Deferred	15.42	0.30	6.95	(17.06)
	- Earlier Years	-	-	(25.42)	(25.42)
7	**Net Profit for the year/ period (5- 6)**	**1,939.75**	**442.82**	**749.77**	**1,874.93**
8	**Other Comprehensive Income :**				
	(a) Items that will not to be reclassified to profit or loss in subsequent periods	588.25	16.75	(46.10)	(33.77)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(83.83)	(6.71)	11.60	(5.48)
	Other Comprehensive Income/ (Loss) (Net of Tax)	**504.42**	**10.04**	**(34.50)**	**(39.25)**
9	**Total Comprehensive Income for the year/ period (Net of Tax) [Comprising Profit and Other Comprehensive Income/ (Loss) for the year/ period] (7+8)**	**2,444.17**	**452.86**	**715.27**	**1,835.68**
10	**Paid-up Equity Share Capital (Par Value: Re. 1/-)**	468.00	468.00	468.00	468.00
11	**Other Equity**				8,064.83
12	**Earnings Per Share (EPS) (in Rs.) - Not annualised**				
	- Basic and Diluted	4.14	0.95	1.60	4.01

* Refer note no. 7 below

LODHA & CO. KOLKATA Chartered Accountants

For and on behalf of the Board of Directors

VIJAY DEWAN
INDEPENDENT DIRECTOR
(DIN: 00051164)

Place: Kolkata
Date: 12-Aug-25

NICCO PARKS & RESORTS LIMITED

Regd. Off : "JHEEL MEEL"

Sector IV, Salt Lake City, Kolkata - 700 106

Website : www.niccoparks.com : Email : niccopark@niccoparks.com

UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30-Jun-25

(Rs. in lakhs)

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Unaudited)	(Audited)*	(Unaudited)	(Audited)
1	**Segment Revenue**				
	(a) Park Operations	2,437.80	1,256.85	2,180.56	6,093.06
	(b) Consultancy, Contracts and Sale of Ride Components	10.66	38.00	133.70	218.09
	(c) F&B and Other Recreational Facilities	181.02	464.29	160.08	1,190.52
	Revenue from Operations	**2,629.48**	**1,759.14**	**2,474.34**	**7,501.67**
2	**Segment Results**				
	(a) Park Operations	1,034.63	101.68	886.30	1,473.02
	(b) Consultancy, Contracts and Sale of Ride Components	(2.48)	28.58	29.67	57.64
	(c) F&B and Other Recreational Facilities	107.30	294.44	96.30	718.17
	Total	1,139.45	424.70	1,012.27	2,248.83
	Less : Finance Costs	-	0.01	0.86	3.17
	Other Unallocable Expenditure (Net of Unallocable Income)	(1,585.72)	(128.43)	(17.89)	(226.79)
	Profit Before Tax	**2,725.17**	**553.12**	**1,029.30**	**2,472.45**
3 (a)	**Segment Assets**				
	(a) Park Operations	3,525.07	3,360.21	2,726.60	3,360.21
	(b) Consultancy, Contracts and Sale of Ride Components	38.79	57.02	163.16	57.02
	(c) F&B and Other Recreational Facilities	227.20	240.99	238.36	240.99
	(d) Unallocable Corporate and Other Assets	10,436.75	7,198.62	7,384.34	7,198.62
	Total	**14,227.81**	**10,856.84**	**10,512.46**	**10,856.84**
3 (b)	**Segment Liabilities**				
	(a) Park Operations	1,970.44	1,603.20	1,695.14	1,603.20
	(b) Consultancy, Contracts and Sale of Ride Components	29.07	31.96	77.43	31.96
	(c) F&B and Other Recreational Facilities	241.82	275.19	290.73	275.19
	(d) Unallocable Corporate and Other Liabilities	1,196.67	413.66	662.34	413.66
	Total	**3,438.00**	**2,324.01**	**2,725.64**	**2,324.01**

* Refer note no. 7 below

For and on behalf of the Board of Directors

VIJAY DEWAN
INDEPENDENT DIRECTOR
(DIN: 00051164)

Place : Kolkata
Date: 12-Aug-2025

Notes:

1. The Standalone Financial Results of Nicco Parks & Resorts Limited (hereinafter referred to as "the Company") for the quarter ended 30-Jun-25 have been prepared in accordance with the Indian Accounting Standard (hereinafter referred to as Ind-AS) 34 "Interim Financial Reporting" as notified under section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with relevant rules issued thereunder as amended from time to time and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the SEBI Regulations") and other recognized accounting practices generally accepted in India. These Standalone Financial Results have been reviewed and recommended by the Audit Committee in its meeting held on 12 Aug-25 and approved by the Board of Directors in their meeting held on the same date. These Standalone Financial Results are available on the website of the Company (https://www.niccoparks.com) and on the website of BSE Limited (www.bseindia.com). The Statutory Auditors of the Company have conducted limited review on the aforesaid results in accordance with SEBI Regulations and have given an unmodified conclusion in their review report.

2. The Park Operation, F&B and Others Recreational Operations being seasonal in nature, the performance of the Company varies from quarter to quarter and financial results of the quarter are not representative of the annual performance of the Company.

3. Exceptional Items for the quarter ended 30-Jun-25 represents the profit earned by the Company from sale of equity shares of an erstwhile Associate Company, Nicco Engineering Services Limited (hereinafter referred to as "NESL") pursuant to buyback of these shares by NESL. The Company currently holds 9.16% of the equity share capital of NESL against 31.87% held prior to the said buyback and thereby NESL ceases to be an Associate Company w.e.f 23-Jun-25. Exceptional item for immediately preceding quarter and previous year represents reversal of the impairment on the investment in the Joint Venture Company on improvement in performance thereof.

4 (a). The investment in equity shares of Nandan Park Ltd (hereinafter referred to as "NPL") has been fair valued at Rs. 336.37 lakhs based on the book value per share calculated from the latest available audited financial statements for the year ended 30-Jun-24. The audited financial statements for the year ending 30-Jun-25 is currently not available. The same will be updated and consequential adjustments will be given effect to on availability of the aforesaid audited financial statements.

4 (b). The investment in equity shares of NESL has been fair valued at Rs. 666.35 lakhs based on the book value per share calculated from the latest available audited financial statements for the year ended 31-Mar-25. The same will be updated and consequential adjustments will be given effect to on availability of the updated audited financial results/ statements.

5. An Interim Dividend @ 100% (Re. 1.00 on the par value of Re. 1) for the financial year 2025-2026 has been declared by the Board of Directors at its aforesaid Meeting.

6. As per the Joint Sector Agreement (hereinafter referred to as "JSA") dated 23-Feb-90 executed between The National Insulated Cable Company of India Limited (known as Nicco Corporation Limited, hereinafter referred to as NCL, under liquidation), West Bengal Tourism Development Corporation Limited (hereinafter referred to as "WBTDC") and West Bengal Industrial Development Corporation Limited (hereinafter referred to as "WBIDC"), the Company's land on which the Amusement Park and F&B & Other Recreational Operations are being carried out was made available to the Company for a period of 33 years on lease with renewal clause of two more terms of similar period. Pursuant to liquidation proceedings against NCL, shares of the Company held by them has been transferred and thereby, the JSA as specified therein has become infructuous and inoperative. Moreover, the first tenure of the lease of 33 years vide agreement dated 05-Jul-91 between Governor of the State of West Bengal and the Company had expired on 28-Feb-23. Necessary application for the renewal of lease agreement has been made with Department of Tourism, Government of West Bengal vide letter dated 11-Oct-22, is pending to be executed as on this date. Pending this, and finalisation of the terms and conditions thereof, the provision for the fees and charges as estimated by the management applying its own judgement for possible enhancement following the prudent principle of accounting has continued to be made in these financial results. However, such fees and charges as agreed upon in terms of the earlier agreement, have been continued to be paid and expensed during the relevant period. As stated by the management, the application for renewal is under active consideration and the lease is expected to be renewed. Accordingly, operations and related arrangements have been considered as ongoing as per the terms and conditions provided in the above agreement and required provisions including for depreciation etc. has been recognised and the financial results have been continued to be prepared on Going Concern Basis.

7. The figures for the quarter ended 31-Mar-25 are the balancing figures between audited figures in respect of the financial year ended 31-Mar-2025 and the published unaudited year to date figures up to 31-Dec-24 being the end of the third quarter of that financial year, which were subjected to limited review by the statutory auditors of the Company.

8. Previous year's/ period's figures have been re-arranged/ re-grouped wherever necessary.

For and on behalf of the Board of Directors

VIJAY DEWAN
INDEPENDENT DIRECTOR
(DIN: 00051164)

Place: Kolkata
Date: 12-Aug-25

LODHA
& CO LLP
Chartered Accountants

14 Government Place East, Kolkata 700 069, India
Telephone : 033-2248-1111/1507/40400000
Telefax : 033-2248-6960
Email : cal@lodhaco.com

INDEPENDENT AUDITOR'S REVIEW REPORT

The Board of Directors
Nicco Parks & Resorts Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Nicco Parks & Resorts Limited** (hereinafter referred to as "the Company"), its share of net profit after tax, other comprehensive income (net) and total comprehensive income of its Joint Venture Company for the quarter ended June 30, 2025 and its share of net profit after tax, other comprehensive income (net) and total comprehensive income of its Associate Company for the period from April 1, 2025 to June 23, 2025 (hereinafter referred to as "the Statement"), being submitted by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time (hereinafter referred as the "SEBI Regulations"). We have stamped and initialed the Statement for identification purpose only.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors at its meeting held on August 12, 2025 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (hereinafter referred to as the "Ind AS - 34") notified under Section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with relevant rules issued thereunder as amended from time to time and other accounting principles generally accepted in India and in compliance with SEBI Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of people 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 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. We have also performed procedures for review in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI Regulations, to the extent applicable.

5. The Statement includes the results of the Company, the Joint Venture Company "Nicco Jubilee Park Limited" and the Associate Company "Nicco Engineering Services Limited" (till June 23, 2025).

6. Based on our review conducted and procedures performed as stated in paragraphs 3 and 4 above nothing has come to our attention that causes us to believe that the accompanying Statement of the unaudited consolidated financial results read with notes thereon, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the SEBI Regulation, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. The unaudited consolidated financial results include the Company's share of net profit after tax of Rs. 28.34 lakhs and total comprehensive income after tax of Rs. 28.34 lakhs for the quarter ended June 30, 2025 and the Company's share of net profit after tax of Rs. 172.69 lakhs, other comprehensive income of Rs. 3.90 lakhs and total comprehensive income after tax of Rs. 176.59 lakhs for the period from April 1, 2025 to June 23, 2025 in respect of its Joint Venture Company and Associate Company respectively, as mentioned in paragraph 5 above. The financial results of the Joint Venture Company and the Associate Company have neither been reviewed by us nor by their auditors and have been approved and furnished by the Joint Venture Company and Associate Company's management. According to the information and explanations given to us by the management of the Company, the said financial results of the Joint Venture Company and Associate Company are not material to the Company.



8. Attention is drawn to Note no. 6 of the Consolidated Financial Result dealing with the preparation of the Consolidated Financial Results on the going concern basis. Pending formalization of the agreements, as stated therein, there is material uncertainty vis-à-vis Company's operations on ongoing basis and its ability to continue as a going concern.

9. Our conclusion on the statement is not modified in respect of the matters stated in para 7 & 8.

For LODHA & CO LLP
CHARTERED ACCOUNTANTS
FIRM'S ICAI REGISTRATION NO.: 301051E/ E300284



INDRANIL CHAUDHURI
(PARTNER)
MEMBERSHIP NO. 058940
UDIN: 25058940BMMIRQ2074

PLACE: Kolkata
DATE: August 12, 2025

Nicco Parks & Resorts Limited

A Joint Sector Co. with GoWB (WBIDC & WBTDC)

REGD. OFFICE : JHEEL MEEL, SECTOR IV, SALT LAKE CITY, KOLKATA - 700 106

CIN : L92419WB1989PLC046487, nicco_park

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30-Jun-25

(Rs. in lakhs except for per share data)

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
	(Refer notes below)	(Unaudited)	(Audited)*	(Unaudited)	(Audited)
1	(a) Revenue from Operations	2,629.48	1,759.14	2,474.34	7,501.67
	(b) Other Income	132.11	141.95	99.69	463.97
	Total Income	**2,761.59**	**1,901.09**	**2,574.03**	**7,965.64**
2	**Expenses**				
	(a) Cost of Materials Consumed	60.00	47.61	55.49	186.00
	(b) Purchase of Traded Goods	126.28	142.35	104.14	420.30
	(c) Changes in Inventories of Stock in Trade	(1.69)	1.60	(2.13)	3.68
	(d) Employee Benefit Expenses	561.97	491.61	568.00	2,127.88
	(e) Finance Cost	-	0.01	0.86	3.17
	(f) Depreciation and Amortisation Expense	58.82	62.01	58.09	239.49
	(g) Other Expenses	771.99	683.78	760.28	2,593.67
	Total Expenses	**1,577.37**	**1,428.97**	**1,544.73**	**5,574.19**
3	**Profit Before Share of Profit of Associate, Exceptional Items & Tax (1 - 2)**	**1,184.22**	**472.12**	**1,029.30**	**2,391.45**
4	**Share of Profits in Associate & Joint Venture**	201.03	46.27	166.92	430.17
5	**Profit Before Exceptional Items & Tax (3 + 4)**	**1,385.25**	**518.39**	**1,196.22**	**2,821.62**
6	**Exceptional Items**	(1,409.89)	81.00	-	81.00
7	**Profit Before Tax (5 - 6)**	**(24.64)**	**599.39**	**1,196.22**	**2,902.62**
8	**Tax Expenses - Charge/ (Credit)**				
	- Current	770.00	110.00	298.00	640.00
	- Deferred	(478.87)	153.35	45.14	44.46
	- Earlier Years	-	-	(25.42)	(25.42)
9	**Net Profit for the period (7 - 8)**	**(315.77)**	**336.04**	**878.50**	**2,243.58**
10	**Other Comprehensive Income :**				
	(a) Items that will not to be reclassified to profit or loss in subsequent periods	588.25	16.75	(46.10)	(33.77)
	(b) Income tax relating to items that will not be reclassified to profit or loss	(83.83)	(6.71)	11.60	(5.48)
	(c) Share of Other Comprehensive Income in Associate & Joint Venture (net of tax)	99.40	(168.35)	17.37	(233.56)
	Other Comprehensive Income (Net of Tax)	**603.82**	**(158.31)**	**(17.13)**	**(272.81)**
11	**Total Comprehensive Income/ (Loss) for the period (Net of Tax) [Comprising Profit and Other Comprehensive Income/ (Loss) for the period] [9+10]**	**288.05**	**177.73**	**861.37**	**1,970.77**
12	**Paid-up Equity Share Capital (Par Value: Re. 1/-)**	468.00	468.00	468.00	468.00
13	**Other Equity**				10,250.53
14	**Earnings Per Share (EPS) (in Rs.) - Not annualised**				
	- Basic and Diluted	(0.67)	0.72	1.88	4.79

* Refer note no. 7 below

For and on behalf of the Board of Directors

VIJAY DEWAN
INDEPENDENT DIRECTOR
(DIN: 00051164)

Place: Kolkata
Date: 12-Aug-25

033 - 6628-5549 / 6628-5564 niccopark@niccoparks.com www.niccoparks.com

NICCO PARKS & RESORTS LIMITED

Regd. Off : "JHEEL MEEL"

Sector IV, Salt Lake City, Kolkata - 700 106

Website : www.niccoparks.com : Email : niccopark@niccoparks.com

UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30-Jun-25

(Rs. in lakhs)

	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30-Jun-25	31-Mar-25	30-Jun-24	31-Mar-25
		(Audited)	(Audited)*	(Audited)	(Audited)
1	**Segment Revenue**				
	(a) Park Operations	2,437.80	1,256.85	2,180.56	6,093.06
	(b) Consultancy, Contracts and Sale of Ride Components	10.66	38.00	133.70	218.09
	(c) F&B and Other Recreational Facilities	181.02	464.29	160.08	1,190.52
	Revenue from Operations	**2,629.48**	**1,759.14**	**2,474.34**	**7,501.67**
2	**Segment Results**				
	(a) Park Operations	1,034.63	101.68	886.30	1,473.02
	(b) Consultancy, Contracts and Sale of Ride Components	(2.48)	28.58	29.67	57.64
	(c) F&B and Other Recreational Facilities	107.30	294.44	96.30	718.17
	Total	1,139.45	424.70	1,012.27	2,248.83
	Less : Finance Costs	-	0.01	0.86	3.17
	Other Unallocable Expenditure (Net of Unallocable Income)	1,164.09	(174.70)	(184.81)	(656.96)
	Profit Before Tax	**(24.64)**	**599.39**	**1,196.22**	**2,902.62**
3 (a)	**Segment Assets**				
	(a) Park Operations	3,525.07	3,360.21	2,726.60	3,360.21
	(b) Consultancy, Contracts and Sale of Ride Components	38.79	57.02	163.16	57.02
	(c) F&B and Other Recreational Facilities	227.20	240.99	238.36	240.99
	(d) Unallocable Corporate and Other Assets	10,471.26	9,979.04	10,196.58	9,979.04
	Total	**14,262.32**	**13,637.26**	**13,324.70**	**13,637.26**
3 (b)	**Segment Liabilities**				
	(a) Park Operations	1,970.44	1,603.20	1,695.14	1,603.20
	(b) Consultancy, Contracts and Sale of Ride Components	29.07	31.96	77.43	31.96
	(c) F&B and Other Recreational Facilities	241.82	275.19	290.73	275.19
	(d) Unallocable Corporate and Other Liabilities	1,201.60	1,008.38	1,277.87	1,008.38
	Total	**3,442.93**	**2,918.73**	**3,341.17**	**2,918.73**

* Refer note no. 7 below

For and on behalf of the Board of Directors

VIJAY DEWAN
INDEPENDENT DIRECTOR
(DIN: 00051164)

Place: Kolkata
Date: 12-Aug-25

L. LOHIA & CO. LLP KOLKATA

NICCO PARKS & RESORTS LTD. Salt Lake Kolkata-106

NICCO PARKS & RESORTS LIMITED
Regd. Off : "JHEEL MEEL"
Sector IV, Salt Lake City, Kolkata - 700 106
Website : www.niccoparks.com : Email : niccopark@niccoparks.com

Notes:

1. The Consolidated Financial Results of Nicco Parks & Resorts Limited (hereinafter referred to as "the Company") for the quarter ended 30-Jun-25 have been prepared in accordance with the Indian Accounting Standard (hereinafter referred to as Ind-AS) 34 "Interim Financial Reporting" as notified under section 133 of the Companies Act, 2013 (hereinafter referred to as "the Act") read with relevant rules issued thereunder as amended from time to time and in compliance with Regulation 33 of Securities and Exchange Board of India (Listing Obligation & Disclosure Requirements) Regulations, 2015 (hereinafter referred to as "the SEBI Regulations") and other recognized accounting practices generally accepted in India. These Consolidated Financial Results have been reviewed and recommended by the Audit Committee in its meeting held on 12-Aug-2025 and approved by the Board of Directors in their meeting held on the same date. These Consolidated Financial Results are available on the website of the Company (https://www.niccoparks.com) and on the website of BSE Limited (www.bseindia.com). The Statutory Auditors of the Company have conducted limited review on the aforesaid results in accordance with SEBI Regulations and have given an unmodified conclusion in their review report.

2. The Park Operation, F&B and Others Recreational Operations being seasonal in nature, the performance of the Company varies from quarter to quarter and financial results of the quarter are not representative of the annual performance of the Company.

3. Exceptional Items for the quarter ended 30-Jun-25 represents the loss incurred by the Company in the Consolidated Financial Results from the sale of equity shares of an erstwhile Associate Company, Nicco Engineering Services Limited (hereinafter referred to as "NESL") pursuant to buyback of these shares by NESL. The Company currently holds 9.16% of the equity share capital of NESL against 31.87% held prior to the said buyback and thereby NESL ceases to be an Associate Company w.e.f 23-Jun-25. Investment in the said Associate Company has been accounted as per the Equity Method till that date based on the financial information as certified by the management of the erstwhile associate company. The remeasurement of Rs. 317.25 lakhs being share of income pertaining to the said associate company recognized in Other Comprehensive Income in earlier years and forming part of the investment under Equity Method of accounting has been transferred directly to retained earnings. Exceptional item for immediately preceding quarter and previous year represents reversal of the impairment on the investment in the Joint Venture Company on improvement in performance thereof.

4 (a) The investment in equity shares of Nandan Park Ltd (hereinafter referred to as "NPL") has been fair valued at Rs. 336.37 lakhs based on the book value per share calculated from the latest available audited financial statements for the year ended 30-Jun-24. The audited financial statements for the year ending 30-Jun-25 is currently not available. The same will be updated and consequential adjustments will be given effect to on availability of the aforesaid audited financial statements.

4 (b) The investment in equity shares of NESL has been fair valued at Rs. 666.35 lakhs based on the book value per share calculated from the latest available audited financial statements for the year ended 31-Mar-2025. The same will be updated and consequential adjustments will be given effect to on availability of the updated audited financial results/ statements.

5. An Interim Dividend @100% (Re. 1.00 on the par value of Re. 1) for the financial year 2025-2026 has been declared by the Board of Directors at its aforesaid Meeting.

6. As per the Joint Sector Agreement (hereinafter referred to as "JSA") dated 23-Feb-90 executed between The National Insulated Cable Company of India Limited (known as Nicco Corporation Limited, hereinafter referred to as NCL, under liquidation), West Bengal Tourism Development Corporation Limited (hereinafter referred to as "WBTDC") and West Bengal Industrial Development Corporation Limited (hereinafter referred to as "WBIDC"), the Company's land on which the Amusement Park and F&B & Other Recreational Operations are being carried out was made available to the Company for a period of 33 years on lease with renewal clause of two more terms of similar period. Pursuant to liquidation proceedings against NCL, shares of the Company held by them has been transferred and thereby, the JSA as specified therein has become infructuous and inoperative. Moreover, the first tenure of the lease of 33 years vide agreement dated 05-Jul-91 between Governor of the State of West Bengal and the Company had expired on 28-Feb-23. Necessary application for the renewal of lease agreement has been made with Department of Tourism, Government of West Bengal vide letter dated 11-Oct-22, is pending to be executed as on this date. Pending this, and finalisation of the terms and conditions thereof, the provision for the fees and charges as estimated by the management applying its own judgement for possible enhancement following the prudent principle of accounting has continued to be made in these financial results. However, such fees and charges as agreed upon in terms of the earlier agreement, have been continued to be paid and expensed during the relevant period. As stated by the management, the application for renewal is under active consideration and the lease is expected to be renewed. Accordingly, operations and related arrangements have been considered as ongoing as per the terms and conditions provided in the above agreement and required provisions including for depreciation etc. has been recognised and the financial results have been continued to be prepared on Going Concern Basis.

7. The figures for the quarter ended 31-Mar-25 are the balancing figures between audited figures in respect of the financial year ended 31-Mar-25 and the published unaudited year to date figures up to 31-Dec-24 being the end of the third quarter of that financial year, which were subjected to limited review by the statutory auditors of the Company.

8. Previous year's/ periods' figures have been re-arranged/ re-grouped wherever necessary.

For and on behalf of the Board of Directors

VIJAY DEWAN
INDEPENDENT DIRECTOR
(DIN: 00051164)

Place: Kolkata
Date: 12-Aug-25

NICCO PARKS & RESORTS LIMITED
Regd. Off : "JHEEL MEEL"
Sector IV, Salt Lake City, Kolkata - 700 106
CIN : L92419WB1989PLC046487
Website : www.niccoparks.com : Email : niccopark@niccoparks.com

(Rs. in Lakh)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2025

	PARTICULARS (Refer Notes below)	STANDALONE			CONSOLIDATED		
		Quarter ended 30.06.2025 (Unaudited)	Quarter ended 31.03.2025 (Audited)	Quarter ended 30.06.2024 (Unaudited)	Quarter ended 30.06.2025 (Unaudited)	Quarter ended 31.03.2025 (Audited)	Quarter ended 30.06.2024 (Unaudited)
1	Total Income from Operations (Net)	2629.48	1759.14	2474.34	2629.48	1759.14	2474.34
2	Net Profit (+) / Loss(-) for the period (before Tax, Exceptional and /or Extraordinary items)	1184.22	472.12	1029.30	1385.25	518.39	1196.22
3	Net Profit (+) / Loss(-) for the period before tax (after Exceptional and /or Extraordinary items)	2725.17	553.12	1029.30	(24.64)	599.39	1196.22
4	Net Profit (+) / Loss(-) for the period after tax (after Exceptional and /or Extraordinary items)	1939.75	442.82	749.77	(315.77)	336.04	878.50
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	2444.17	452.86	715.27	288.05	177.73	861.37
6	Equity Share Capital (Face Value: Re.1 /- per share)	468.00	468.00	468.00	468.00	468.00	468.00
7	Other Equity (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	8064.83 As at 31.03.2025	8064.83 As at 31.03.2025	6837.55 As at 31.03.2024	10250.53 As at 31.03.2025	10250.53 As at 31.03.2025	8888.16 As at 31.03.2024
8	Earnings Per Share for the period (Face Value: Re.1 /- per share) - Basic and Diluted (not annualised)	4.14	0.95	1.60	(0.67)	0.72	1.88

Notes:

1 The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the audited Financial Results for the Quarter ended June 30,2025 are available on the Stock Exchange websites (www.bseindia.com) and on the Company's website (www.niccoparks.com).

2 The above unaudited financial results for the Quarter ended June 30,2025 were reviewed by the Audit Committee and thereafter, approved and taken on record by the Board of Directors at their respective meetings held on August 12, 2025. The Statutory Auditors of the Company have conducted limited review on the aforesaid results in accordance with SEBI Regulations and have given an unmodified conclusion in their review report.

3 The Park Operation, F&B and Others Recreational Operations being seasonal in nature, the performance of the Company varies from quarter to quarter and financial results of the quarter are not representative of the annual performance of the Company.

4 An Interim Dividend @ 100% (Re. 1.00 on the par value of Re. 1) for the financial year 2025-2026 has been approved by the Board of Directors at its aforesaid Meeting.

5 As per the Joint Sector Agreement (hereinafter referred to as "JSA") dated 23-Feb-90 executed between The National Insulated Cable Company of India Limited (known as Nicco Corporation Limited, hereinafter referred to as NCL, under liquidation), West Bengal Tourism Development Corporation Limited (hereinafter referred to as "WBTDC") and West Bengal Industrial Development Corporation Limited (hereinafter referred to as "WBIDC"), the Company's land on which the Amusement Park and F&B & Other Recreational Operations are being carried out was made available to the Company for a period of 33 years on lease with renewal clause of two more terms of similar period. Pursuant to liquidation proceedings against NCL, shares of the Company held by them has been transferred and thereby, the JSA as specified therein has become infructuous and inoperative. Moreover, the first tenure of the lease of 33 years vide agreement dated 05-Jul-91 between Governor of the State of West Bengal and the Company had expired on 28-Feb-23. Necessary application for the renewal of lease agreement has been made with Department of Tourism, Government of West Bengal vide letter dated 11-Oct-22, is pending to be executed as on this date. Pending this, and finalisation of the terms and conditions thereof, the provision for the fees and charges as estimated by the management applying its own judgement for possible enhancement following the prudent principle of accounting has continued to be made in these financial results. However, such fees and charges as agreed upon in terms of the earlier agreement, have been continued to be paid and expensed during the relevant period. As stated by the management, the application for renewal is under active consideration and the lease is expected to be renewed. Accordingly, operations and related arrangements have been considered as ongoing as per the terms and conditions provided in the above agreement and required provisions including for depreciation etc. has been recognised and the financial results have been continued to be prepared on Going Concern Basis.

6 Previous Period's figures have been re-arranged / re-grouped wherever necessary.

For and on behalf of the Board of Directors

Place : Kolkata
Date : 12.08.2025

VIJAY DEWAN
INDEPENDENT DIRECTOR
(DIN: 00051164)