NICCO PARKS & RESORTS LIMITED
JHEEL MEEL, SECTOR IV, SALT LAKE CITY
KOLKATA - 700 106

PHONE : 6628-5549 / 6628-5509
FAX NO. : (91) 33 2357-2116
E-mail : niccopark@niccoparks.com
Web : www.niccoparks.com
CIN : L92419WB1989PLC046487

SECY/P-1A-NPRL/St.Ex/03/21-22

Date: 11.02.2022

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)

The Manager
Listing Department
The Calcutta Stock Exchange Limited
7, Lyons Range
Kolkata 700 001
[Fax Nos. (033) 2210 4500 / 4492]
(Company Code: 10024071)

Dear Sir,

SUB: - OUTCOME OF BOARD MEETING HELD ON 11TH FEBRUARY, 2022

REF: APPROVAL OF UN-AUDITED STANDALONE AND CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021 OF THE COMPANY IN COMPLIANCE WITH REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015.

The Board of Directors of the Company at its meeting held today i.e 11th February, 2022 approved the Un-Audited Standalone and Consolidated Financial Results of the Company, together with the Limited Review Report for the quarter and nine months ended 31st December, 2021 in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The meeting commenced at 3:00 p.m and ended at 4:05 P.M

Kindly acknowledge receipt.

Thanking you.

Yours faithfully,
For **NICCO PARKS & RESORTS LTD.**

Rahul Mitra

Rahul Mitra
President- Company Secretary & Compliance Officer

LODHA
& CO
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 standalone unaudited financial results of Nicco Parks & Resorts Limited ("the Company") for the quarter and nine months ended December 31, 2021 ("the Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations 2015"), which has been initialed by us for identification purposes.

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS - 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to 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 financial statements are 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. Based on our review conducted as above, we report that, nothing has come to our attention that causes us to believe that the accompanying Statement of the Results read with notes thereon, prepared in accordance with aforesaid Indian Accounting Standards and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulation 33 of the Securities and Exchange Board of India (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.

5. Attention is drawn to Note No. 3 of the standalone financial results dealing with the management's evaluation of impact of COVID-19 and uncertainty thereof on the assumptions and estimates concerning the financial statements as well as future performance of the company. Our opinion is not modified in respect of this matter.

FOR LODHA & CO.
CHARTERED ACCOUNTANTS
FIRM'S REGISTRATION NO: 301051E

INDRANIL CHOUDHURY
(PARTNER)
MEMBERSHIP NO. 058940
UDIN: 22058940ABJRRN2728

LODHA & CO. KOLKATA Chartered Accountants

PLACE: Kolkata
DATE: February 11, 2022

NICCO PARKS & RESORTS LIMITED

JHEEL MEEL, SECTOR IV, SALT LAKE CITY
KOLKATA - 700 106

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FAX NO. : (91) 33 2357-2116
E-mail : niccopark@niccoparks.com
Web : www.niccoparks.com
CIN : L92419WB1989PLC046487

(Rs. in Lakhs)

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

	PARTICULARS (Refer Notes below)	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	1,433.57	435.95	393.04	2,042.77	563.26	1,751.90
	(b) Other Income	123.63	45.01	40.65	186.99	158.76	151.98
	Total Income	**1,557.20**	**480.96**	**433.69**	**2,229.76**	**722.02**	**1,903.88**
2	**Expenses**						
	a) Cost of Materials Consumed	33.54	12.55	13.91	51.31	13.11	36.19
	b) Purchase of Traded Goods	65.97	14.13	15.80	94.68	14.13	62.73
	c) Changes in Inventories of Stock in Trade	(3.29)	2.45	2.61	(2.27)	2.55	4.99
	d) Employee Benefits Expense	435.11	269.56	282.83	1,033.66	842.14	1,125.65
	e) Finance Costs	8.41	12.11	8.09	24.85	39.48	51.07
	f) Depreciation and Amortisation Expense	64.68	62.57	63.86	193.11	197.05	248.21
	g) Other Expenses	317.41	185.45	174.18	607.45	523.69	927.85
	Total Expenses	**921.83**	**558.82**	**561.28**	**2,002.79**	**1,632.15**	**2,456.69**
3	**Profit / (Loss) Before Exceptional Items & Tax (1 - 2)**	**635.37**	**(77.86)**	**(127.59)**	**226.97**	**(910.13)**	**(552.81)**
4	**Exceptional Items**	-	-	-	-	-	-
5	**Profit/ (Loss) Before Tax (3 - 4)**	**635.37**	**(77.86)**	**(127.59)**	**226.97**	**(910.13)**	**(552.81)**
6	**Tax Expenses - Charge / (Release)**						
	- Current	-	-	-	-	-	-
	- Deferred	178.15	(17.99)	(81.32)	31.87	(170.54)	(115.67)
7	**Profit / (Loss) for the period (5- 6)**	**457.22**	**(59.87)**	**(46.27)**	**195.10**	**(739.59)**	**(437.14)**
8	**Other Comprehensive Income :**						
	(a) Items that will not to be reclassified to profit or loss in subsequent periods	60.82	(35.52)	20.82	102.46	(165.28)	22.90
	(b) Income tax relating to items that will not be reclassified to profit or loss	(15.31)	8.94	(5.24)	(25.79)	42.07	(5.33)
	Other Comprehensive Income (Net of Tax)	**45.51**	**(26.58)**	**15.58**	**76.67**	**(123.21)**	**17.57**
9	**Total Comprehensive Income for the period (Net of Tax) [Comprising Profit and Other Comprehensive Income for the period] [7+8]**	**502.73**	**(86.45)**	**(30.69)**	**271.77**	**(862.80)**	**(419.57)**
10	**Paid-up Equity Share Capital (Face Value: Re.1 /-)**	468.00	468.00	468.00	468.00	468.00	468.00
11	**Other Equity**						3,563.59
12	**Earnings Per Share (EPS)**						
	(not annualised for quarterly and nine months' figures)						
	- Basic and Diluted (Rs)	0.98	(0.13)	(0.10)	0.42	(1.58)	(0.93)

For and on behalf of the Board of Directors

MANAGING DIRECTOR & CEO

Place : Kolkata
Date : 11.02.2022

LODHA & CO. KOLKATA Chartered Accountants

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 AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(Rs. in Lakhs)

	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	**Segment Revenue**						
	(a) Park Operations	1,206.14	364.09	317.83	1,708.27	408.10	1,453.08
	(b) Consultancy, Contracts and Sale of Ride Components	7.75	-	-	7.75	48.50	72.25
	(c) F&B and Other Recreational Facilities	219.68	71.86	75.21	326.75	106.66	226.57
	Total Segement Revenue	**1,433.57**	**435.95**	**393.04**	**2,042.77**	**563.26**	**1,751.90**
2	**Segment Results**						
	(a) Park Operations	519.03	(115.82)	(137.51)	121.81	(868.83)	(521.08)
	(b) Consultancy, Contracts and Sale of Ride Components	5.77	(1.08)	-	5.77	(18.33)	(19.80)
	(c) F&B and Other Recreational Facilities	159.57	54.48	52.06	225.21	76.98	147.47
	Total	684.37	(62.42)	(85.45)	352.79	(810.18)	(393.41)
	Less : (i) Finance Costs	8.41	12.11	8.09	24.85	39.48	51.07
	(ii) Other un-allocable expenditure net of un-allocable income	40.59	3.33	34.05	100.97	60.47	108.33
	Profit/ (Loss) Before Tax	**635.37**	**(77.86)**	**(127.59)**	**226.97**	**(910.13)**	**(552.81)**
3 (a)	**Segment Assets**						
	(a) Park Operations	2,511.78	2,736.86	2,504.67	2,511.78	2,736.86	2,735.44
	(b) Consultancy, Contracts and Sale of Ride Components	18.26	76.56	15.04	18.26	76.56	23.27
	(c) F&B and Other Recreational Facilities	313.37	276.72	315.32	313.37	276.72	264.86
	(d) Unallocable	2,876.49	2,481.51	2,570.33	2,876.49	2,481.51	2,683.52
	Total	**5,719.90**	**5,571.65**	**5,405.36**	**5,719.90**	**5,571.65**	**5,707.09**
3 (b)	**Segment Liabilities**						
	(a) Park Operations	1,159.50	1,762.46	1,375.92	1,159.50	1,762.46	1,466.47
	(b) Consultancy, Contracts and Sale of Ride Components	9.11	42.43	2.78	9.11	42.43	32.46
	(c) F&B and Other Recreational Facilities	185.29	133.29	192.04	185.29	133.29	139.67
	(d) Unallocable	62.64	45.15	33.99	62.64	45.15	36.90
	Total	**1,416.54**	**1,983.33**	**1,604.73**	**1,416.54**	**1,983.33**	**1,675.50**

Notes:

1. The above Standalone Unaudited Financial Results for the quarter and nine months ended 31st December 2021 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and was taken on record at their meeting held on 11th February, 2022. The Statutory Auditors of the Company have carried out a limited review on the above financial results for the quarter and nine months ended 31st December 2021.

2. (i) The park operation, F&B and others recreational facilities are subject to seasonal variation.
(ii) Consultancy, Contracts and Sale of Ride Components is also subject to variation depending upon the number of contracts.

3. Due to the outbreak of the covid-19 pandemic and the resultant lock-downs declared by the Central Government, the operations of the amusement park and other businesses of the company have severely been affected. The Company has operated its Park at fifty percent capacity with effect from 18th August, 2021 to 2nd January 2022 and thereafter, the Park operated at seventy five percent capacity with effect from 1st February, 2022 by ensuring adherence to SOPs, safety controls and Government guidelines given in this respect. Even though the company's operations have commenced, the demand for its services are expected to be picked up albeit at a slower pace till the resumption of full scale operations. The Company has taken into account the impact of the pandemic in the preparation of these financials including but not limited to the recoverability of the property, plant & equipment, receivables, and other current & non-current assets based on the assessment carried out taking into account the internal and external sources of information up to the date of the approval of the financial statement and no further adjustment in the carrying amount of assets and liabilities are envisaged. The Company will continue to closely monitor and any variation due to the changes in situations will be taken into consideration, if necessary, as and when it crystalizes.

4. Company's investments in equity shares of Nandan Park Limited, Bangladesh have been continued to be valued at Rs. 414.00 lakh based on latest available audited financial statement for the year ended 30th June 2020. The same will be updated and consequential adjustements will be given effect to on availability of current year's audited financial statements.

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

For and on behalf of the Board of Directors

MANAGING DIRECTOR & CEO

Place : Kolkata

Date : 11.02.2022

LODHA & CO KOLKATA Chartered Accountants

LODHA
&CO
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 consolidated unaudited financial results of **Nicco Parks & Resorts Limited** ("the Company") and its share of net profit after tax, other comprehensive income (net) and total comprehensive income of its associate companies for the quarter and nine months ended December 31, 2021 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations 2015"), which has been initialed by us for identification purposes.

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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS - 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to 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 from material misstatement. A review of interim financial information consists of making inquiries, 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.

   We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations 2015, to the extent applicable.

4. The Statement includes the results of the following entities (Associate Company):
   a. Nicco Engineering Services Limited

5. Based on our review conducted and procedures performed 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 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 Regulation 33 of the Securities and Exchange Board of India (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.

6. Attention is drawn to Note No. 3 of the consolidated financial results dealing with the management's evaluation of impact of COVID-19 and uncertainty thereof on the assumptions and estimates concerning the financial statements as well as future performance of the company.

LODHA & CO KOLKATA Chartered Accountants

7. The consolidated unaudited financial results include the Company's share of net profit after tax of ₹ 30.95 lakhs and ₹ 90.14 lakhs, other comprehensive income (net) ₹ 38.78 lakhs and ₹ 44.85 lakhs and total comprehensive income of ₹ 69.73 lakhs and ₹ 134.99 lakhs respectively for the quarter and nine months ended December 31, 2021 respectively as considered in the consolidated unaudited financial results in respect of its associate companies mentioned in paragraph 4 above. The financial results of associate companies have neither been reviewed by us nor by their auditors and have been taken as approved and furnished by the Company's management. According to the information and explanations given to us by the management, the said financial results of the associate company are not material to the Company.

Our opinion is not modified in respect of the matters stated in 6 & 7 above.

FOR LODHA & CO.
CHARTERED ACCOUNTANTS
FIRM'S REGISTRATION NO: 301051E

LODHA & CO. KOLKATA Chartered Accountants

INDRANIL CHOUDHURY
(PARTNER)
MEMBERSHIP NO. 058940
UDIN: 22058940ABJSJV6013

PLACE: Kolkata
DATE: February 11, 2022

NICCO PARKS & RESORTS LIMITED
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(Rs. in Lakhs)

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	(a) Revenue from Operations	1,433.57	435.95	393.04	2,042.77	563.26	1,751.90
	(b) Other Income	123.63	45.01	40.65	186.99	158.76	151.98
	Total Income	**1,557.20**	**480.96**	**433.69**	**2,229.76**	**722.02**	**1,903.88**
2	**Expenses**						
	a) Cost of Materials Consumed	33.54	12.55	13.91	51.31	13.11	36.19
	b) Purchase of Traded Goods	65.97	14.13	15.80	94.68	14.13	62.73
	c) Changes in Inventories of Stock in Trade	(3.29)	2.45	2.61	(2.27)	2.55	4.99
	d) Employee Benefits Expense	435.11	269.56	282.83	1,033.66	842.14	1,125.65
	e) Finance Costs	8.41	12.11	8.09	24.85	39.48	51.07
	f) Depreciation and Amortisation Expense	64.68	62.57	63.86	193.11	197.05	248.21
	g) Other Expenses	317.41	185.45	174.18	607.45	523.20	927.36
	Total Expenses	**921.83**	**558.82**	**561.28**	**2,002.79**	**1,631.66**	**2,456.20**
3	**Profit/ (Loss) Before Exceptional Items & Tax (1 - 2)**	**635.37**	**(77.86)**	**(127.59)**	**226.97**	**(909.64)**	**(552.32)**
4	**Exceptional Items**	-	-	-	-	-	-
5	**Profit / (Loss) Before Tax (3 - 4)**	**635.37**	**(77.86)**	**(127.59)**	**226.97**	**(909.64)**	**(552.32)**
6	**Tax Expenses - Charge / (Release)**						
	- Current	-	-	-	-	-	-
	- Deferred	160.28	(17.99)	(80.75)	31.87	(170.54)	(90.50)
7	**Profit / (Loss) after Taxation (5- 6)**	**475.09**	**(59.87)**	**(46.84)**	**195.10**	**(739.10)**	**(461.82)**
8	Share of Profits / (Loss) in Associates	11.03	(3.94)	10.38	90.14	83.34	110.01
9	**Profit / (Loss) for the Period (7 + 8)**	**486.12**	**(63.81)**	**(36.46)**	**285.24**	**(655.76)**	**(351.81)**
10	**Other Comprehensive Income:**						
	(a) Items that will not to be reclassified to profit or loss in subsequent periods	120.63	(37.61)	52.10	152.02	(126.09)	68.71
	(b) Income tax relating to items that will not be reclassified to profit or loss	(22.16)	14.48	(17.47)	(30.50)	38.47	(18.25)
	Other Comprehensive Income (Net of Tax)	**98.47**	**(23.13)**	**34.63**	**121.52**	**(87.62)**	**50.46**
11	**Total Comprehensive Income for the period (Net of Tax) [Comprising Profit and Other Comprehensive Income for the period] [9+10]**	**584.59**	**(86.94)**	**(1.83)**	**406.76**	**(743.38)**	**(301.35)**
12	**Paid-up Equity Share Capital (Face Value: Re.1 /-)**	468.00	468.00	468.00	468.00	468.00	468.00
13	**Other Equity**						4,663.25
14	**Earnings Per Share (EPS)** (not annualised for quarterly and nine months' figures) - Basic and Diluted (Rs.)	1.04	(0.14)	(0.08)	0.61	(1.40)	(0.75)

For and on behalf of the Board of Directors

Place : Kolkata
Date : 11.02.2022

LODHA & CO. KOLKATA Chartered Accountants

MANAGING DIRECTOR & CEO

UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

(Rs. in Lakhs)

	PARTICULARS	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
		31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	30.09.2021 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
1	**Segment Revenue**						
	(a) Park Operations	1,206.14	364.09	317.83	1,708.27	408.10	1,453.08
	(b) Consultancy, Contracts and Sale of Ride Components	7.75	-	-	7.75	48.50	72.25
	(c) F&B and Other Recreational Facilities	219.68	71.86	75.21	326.75	106.66	226.57
	Total Segement Revenue	**1,433.57**	**435.95**	**393.04**	**2,042.77**	**563.26**	**1,751.90**
2	**Segment Results**						
	(a) Park Operations	519.03	(115.82)	(137.51)	121.81	(868.83)	(521.08)
	(b) Consultancy, Contracts and Sale of Ride Components	5.77	(1.08)	-	5.77	(18.33)	(19.80)
	(c) F&B and Other Recreational Facilities	159.57	54.48	52.06	225.21	76.98	147.47
	Total	684.37	(62.42)	(85.45)	352.79	(810.18)	(393.41)
	Less : (i) Finance Costs	8.41	12.11	8.09	24.85	39.48	51.07
	(ii) Other un-allocable expenditure net of un-allocable income	40.59	3.33	34.05	100.97	59.98	107.84
	Profit/ (Loss) Before Tax	**635.37**	**(77.86)**	**(127.59)**	**226.97**	**(909.64)**	**(552.32)**
3 (a)	**Segment Assets**						
	(a) Park Operations	2,511.78	2,736.86	2,504.67	2,511.78	2,736.86	2,735.43
	(b) Consultancy, Contracts and Sale of Ride Components	18.26	76.56	15.04	18.26	76.56	23.27
	(c) F&B and Other Recreational Facilities	313.37	276.72	315.32	313.37	276.72	264.86
	(d) Unallocable	4,146.08	4,271.00	3,723.13	4,146.08	4,271.00	3,783.20
	Total	**6,989.49**	**7,361.14**	**6,558.16**	**6,989.49**	**7,361.14**	**6,806.76**
3 (b)	**Segment Liabilities**						
	(a) Park Operations	1,159.50	1,762.46	1,375.92	1,159.50	1,762.46	1,466.47
	(b) Consultancy, Contracts and Sale of Ride Components	9.11	42.43	2.78	9.11	42.43	32.46
	(c) F&B and Other Recreational Facilities	185.29	133.29	192.04	185.29	133.29	139.67
	(d) Unallocable	97.57	45.15	33.99	97.57	45.15	36.91
	Total	**1,451.47**	**1,983.33**	**1,604.73**	**1,451.47**	**1,983.33**	**1,675.51**

Notes:

1. The above Consolidated Unaudited Financial Results for the quarter and nine months ended 31st December 2021 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and was taken on record at their meeting held on 11th February, 2022. The Statutory Auditors of the Company have carried out a limited review on the above financial results for the quarter and nine months ended 31st December 2021.

2. (i) The park operation, F&B and others recreational facilities are subject to seasonal variation.
   (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variation depending upon the number of contracts.

3. Due to the outbreak of the covid-19 pandemic and the resultant lock-downs declared by the Central Government, the operations of the amusement park and other businesses of the company have severely been affected. The Company has operated its Park at fifty percent capacity with effect from 18th August, 2021 to 2nd January 2022 and thereafter, the Park operated at seventy five percent capacity with effect from 1st February, 2022 by ensuring adherence to SOPs, safety controls and Government guidelines given in this respect. Even though the company's operations have commenced, the demand for its services are expected to be picked up albeit at a slower pace till the resumption of full scale operations. The Company has taken into account the impact of the pandemic in the preparation of these financials including but not limited to the recoverability of the property, plant & equipment, receivables, and other current & non-current assets based on the assessment carried out taking into account the internal and external sources of information up to the date of the approval of the financial statement and no further adjustment in the carrying amount of assets and liabilities are envisaged. The Company will continue to closely monitor and any variation due to the changes in situations will be taken into consideration, if necessary, as and when it crystalizes.

4. The carrying amount of Investments in both Nicco Jubilee Park Limited (NJPL) and Nicco Parks Leisure Project Private Limited (NPLPPL) the Associates are Nil, as the entire value of such investments were provided for on account of diminution in the value as a result of its negative balance in Retained Earnings as on 31st December 2021. In view of the above, its share of loss has not been recognized for the purpose of this Unaudited Standalone Financial Results for the Quarter and nine months ended 31st December, 2021.

5. Company's investments in equity shares of Nandan Park Limited, Bangladesh have been continued to be valued at Rs. 414.00 lakh based on latest available audited financial statement for the year ended 30th June 2020. The same will be updated and consequential adjustements will be given effect to on availability of current year's audited financial statements.

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

For and on behalf of the Board of Directors

MANAGING DIRECTOR & CEO

Place : Kolkata

Date : 11.02.2022

LODHA & CO. KOLKATA Chartered Accountants

NICCO PARKS & RESORTS LIMITED

JHEEL MEEL, SECTOR IV, SALT LAKE CITY
KOLKATA - 700 106

PHONE : 6628-5549 / 6628-5509
FAX NO. : (91) 33 2357-2116
E-mail : niccopark@niccoparks.com
Web : www.niccoparks.com
CIN : L92419WB1989PLC046487

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 AND NINE MONTHS ENDED 31ST DECEMBER, 2021

	PARTICULARS (Refer Notes below)	STANDALONE			CONSOLIDATED		
		Quarter ended 31.12.2021 (Unaudited)	Nine Months ended 31.12.2021 (Unaudited)	Quarter ended 31.12.2020 (Unaudited)	Quarter ended 31.12.2021 (Unaudited)	Nine Months ended 31.12.2021 (Unaudited)	Quarter ended 31.12.2020 (Unaudited)
1	Total Income from Operations (Net)	1557.20	2229.76	480.96	1557.20	2229.76	480.96
2	Net Profit (+) / Loss(-) for the period (before Tax, Exceptional and /or Extraordinary items)	635.37	226.97	(77.86)	635.37	226.97	(77.86)
3	Net Profit (+) / Loss(-) for the period before tax (after Exceptional and /or Extraordinary items)	635.37	226.97	(77.86)	635.37	226.97	(77.86)
4	Net Profit (+) / Loss(-) for the period after tax (after Exceptional and /or Extraordinary items)	457.22	195.10	(59.87)	486.12	285.24	(63.81)
5	Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	502.73	271.77	(86.45)	584.59	406.76	(86.94)
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	3563.59 As at 31.03.2021	3563.59 As at 31.03.2021	3983.16 As at 31.03.2020	4663.25 As at 31.03.2021	4663.25 As at 31.03.2021	4964.61 As at 31.03.2020
8	Earnings Per Share for the period (Face Value: Re.1 /- per share) - Basic and Diluted (not annualised)	0.98	0.42	(0.13)	1.04	0.61	(0.14)

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 Unaudited Financial Results for the Quarter and nine months ended 31st December, 2021 are available on the Stock Exchange websites (www.bseindia.com and www.cse-india.com) and on the Company's website (www.niccoparks.com).

2 The above unaudited financial results for the quarter and nine months ended 31st December, 2021 were reviewed by the Audit Committee and thereafter, approved by the Board of Directors and was taken on record at their meeting held on 11th February 2022. The Statutory Auditors have carried out a limited review on the above financial results for the quarter and nine months ended 31st December 2021.

3 (i) The park operation, F & B and others recreational facilities are subject to seasonal variation.

(ii) Consultancy, contracts and sale of components for rides is also subject to variation depending upon the number of contracts.

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

For and on behalf of the Board of Directors

MANAGING DIRECTOR & CEO

Place : Kolkata
Date : 11th February 2022