

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.

Kindly acknowledge receipt.

Thanking you.

Yours faithfully, For NICCO PARKS & RESORTS LTD.

Jak

Rahul Mitra President- Company Secretary & Compliance Officer



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

- 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

(e) my

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



PLACE: Kolkata DATE: February 11, 2022



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

Web CIN

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

L92419WB1989PLC046487

							(Rs. in Lakhs)	
	STATEMENT OF UNAUDITED STANDALONE FINANCIAL	RESULTS FOR T	IE QUARTER A	ND NINE MON			!1	
		QL	JARTER ENDED)	NINE MON	THS ENDED	YEAR ENDED 31.03.2021	
	PARTICULARS	31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020		
	(Refer Notes below)	(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)	1,129,76	2.002.00			10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
	- 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	(75 57)	20.82	102.46	(165.28)	22.90	
	(b) Income tax relating to items that will not be reclassified to profit or loss		(35.52) 8.94	(5.24)	(25,79)	42.07	(5.33)	
	Other Comprehensive Income (Net of Tax)	(15.31) 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)	

Place : Kolkata Date: 11.02.2022



For and on behalf of the Board of Directors

 \mathcal{D} MANAGING DIRECTOR & CEO

	Re Sector IV, Sal Website : www.niccoparks.cor		IEEL" 1 - 700 106 park@niccoparks.c				
	UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS,	ASSETS AND LIABI	LITIES FOR THE Q	UARTER AND NIN	E MONTHS ENDED	31ST DECEMBER	(Rs. in Lakhs)
	SUBE MONTHS ENDED						
	PARTICULARS		UARTER ENDED		31.12.2021	31.12.2020	YEAR ENDED
		31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	30.09.2021 (Unaudited)	(Unaudited)	(Unaudited)	31.03.2021 (Audited)
1	Segment Revenue	(Onaudited)	(Unaudrica)	(Cincerton)			
1	(a) Park Operations	1,206,14	364.09	317.83	1,708.27	408.10	1,453,08
	(a) Park Operations(b) Consultancy, Contracts and Sale of Ride Components		304.07	511100	7.75	48.50	72.25
	(b) Consultancy, Contracts and Sale of Ride Components (c) F&B and Other Recreational Facilities	7.75	71,86	75.21	326.75	106.66	
-		219.68	435.95	393.04	2,042.77	563.26	1,751.90
-	Total Segement Revenue	1,433.57	435.95	373.04	21012111		
2	Segment Results	510.02	(115.92)	(137.51)	121.81	(868.83)	(521.08
	(a) Park Operations (b) Computers of Contracts and Sale of Dide Computers	519.03	(115.82)		5.77	(18.33)	
	 (b) Consultancy, Contracts and Sale of Ride Components (c) F&B and Other Recreational Facilities 	5.77	(1.08) 54.48	52.06	225.21	76.98	147.47
		159.57			352.79	(810.18)	10000
	Total	684.37	(62.42)		24.85	39.48	51.07
	Less : (i) Finance Costs	8.41	12.11	8.09	100.97	60.47	108.33
	(ii) Other un-allocable expenditure net of un-allocable income	40.59	3.33	34.05	226.97	(910.13)	
10	Profit/ (Loss) Before Tax	635.37	(77.86)	(127.59)	220.71	prom	(000000
(a)) Segment Assets	2 511 78	2,736.86	2.504.67	2.511.78	2,736.86	2,735.44
	(a) Park Operations (b) Commitment Contracts and Sale of Ride Commencents	2,511.78	2,736.80	2,504.67	18.26	76.56	23.27
	 (b) Consultancy, Contracts and Sale of Ride Components (c) F&B and Other Recreational Facilities 	313.37	276.72	315.32	313.37	276.72	264.80
			2,481.51	2,570.33	2,876.49	2,481.51	2,683.52
	(d) Unallocable Total	2,876.49 5,719.90	5,571.65	5,405.36	5.719.90	5.571.65	5,707.0
		5,/19.90	5,571.05	3,403.30	5,119.95		
(b)) Segment Liabilities	1 150 50	1 262 46	1 275 02	1 150 50	1,762.46	1,466,4
	(a) Park Operations	1,159.50	1,762.46	1,375.92	1,159.50	42.43	32.40
	(b) Consultancy, Contracts and Sale of Ride Components	9.11	42.43	2.78	9.11	42.43	139.6
	(c) F&B and Other Recreational Facilities	185.29	133.29	192.04	185.29	45.15	36.90
	(d) Unallocable	62.64	45.15	33.99	62.64	45.15	1.675.50
	Total	1,416.54	1,983.33	1,604.73	1,416.54	1,903.33	1,010,000
1	 tes: The above Standalone Unaudited Financial Results for the quarter and nine monthing taken on record at their meeting held on 11th February, 2022. The Statutory Audit December 2021. (i) The park operation, F&B and others recreational facilities are subject to seasona (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variation. 	al variation.	ve carried out a limited	by the Audit Committe d review on the above	e and thereafter, app c financial results for	roved by the Board of the quarter and nine	of Directors and w months ended 31

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

an

MANAGING DIRECTOR & CEO

Place : Kolkata

Date : 11.02.2022





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

- 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.



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

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



PLACE: Kolkata DATE: February 11, 2022



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

							(D. 1. 1. 1
-	STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL	DESIU TO DOT	THE OULBER	AND NINE MI	ONTHS ENDED	11ST DECEMBE	(Rs. in Lakhs) R. 2021
-	STATEMENT OF CONSOLIDATED FINANCIAL	1	UARTER ENDI			THS ENDED	YEAR ENDED
	PARTICULARS	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
u	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)

Place : Kolkata Date : 11.02.2022



For and on behalf of the Board of Directors

on MANAGING DIRECTOR & CEO

	PARTICULARS	QUARTER ENDED			NINE MONT	YEAR ENDED			
		31.12.2021	31.12.2020	30.09.2021	31.12.2021	31.12.2020	31.03.20		
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unsudited)	(Audited		
1	Segment Revenue								
	(a) Park Operations	1,206,14	364.09	317.83	1,708.27	408.10	1,453		
	(b) Consultancy, Contracts and Sale of Ride Components	7.75			7.75	48.50	72		
	(c) F&B and Other Recreational Facilities	219.68	71.86	75.21	326.75	106.66	22		
	Total Segement Revenue	1,433.57	435.95	393.04	2,042.77	563.26	1,75		
	Segment Results								
	(a) Park Operations	519.03	(115.82)	(137.51)	121.81	(868.83)	(52		
	(b) Consultancy, Contracts and Sale of Ride Components	5.77	(1.08)	-	5.77	(18.33)			
	(c) F&B and Other Recreational Facilities	159.57	54.48	52.06	225.21	76.98	14		
	Total	684.37	(62.42)	(85.45)	352.79	(810.18)	(39		
	Less : (i) Finance Costs	8.41	12.11	8.09	24.85	39,48	5		
_	(ii) Other un-allocable expenditure net of un-allocable income	40.59	3.33	34.05	100.97	59.98 (909.64)	10		
	Profit/ (Loss) Before Tax	635.37	(77.86)	(127.59)	226.97	(909.04)	(33		
ļ	Segment Assets		0.001.01	0.604.07	2 611 78	2,736.86	2.73		
	(a) Park Operations	2,511.78	2,736.86	2,504.67	2,511.78	2,736.80	2,15		
	(b) Consultancy, Contracts and Sale of Ride Components	18.26	76.56	15.04	313.37	276.72	26		
	(c) F&B and Other Recreational Facilities	313.37	276.72	315.32 3,723.13	4,146.08	4,271.00	3,78		
_	(d) Unallocable	4,146.08	4,271.00	6,558.16	6,989.49	7,361.14	6,80		
_	Total	6,989.49	7,361.14	0,556.10	0,707747				
b	Segment Liabilities	1.150.50	1.7(2.4)	1 275 02	1,159.50	1,762,46	1,46		
	(a) Park Operations	1,159.50	1,762.46	1,375.92	9.11	42.43	3		
	(b) Consultancy, Contracts and Sale of Ride Components	9.11	42.43	2.78	185.29	133.29	13		
	(c) F&B and Other Recreational Facilities	185.29	133.29 45.15	192.04 33.99	97.57	45.15	3		
_	(d) Unallocable	97.57	1,983.33	1,604.73	1,451.47	1,983.33	1,67		
_	Total	1,451.47	1,705.55	1,004.75	1,121/11				
1	tes: 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 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 supress and a pine months ended 31st December 2021.								
	quarter and nine months ended 31st December 2021.								
2	(i) The park operation, F&B and others recreational facilities are subject to seaso	nal variation.	,						
2	 (i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat 	nal variation. ion depending upon	the number of cont	racts.					
_	(i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat Due to the outbreak of the covid-19 pandemic and the resultant lock-downs dec severely been affected. The Company has operated its Park at fifty percent capac capacity with effect from 1st February, 2022 by ensuring adherence to SOPs commenced, the demand for its services are expected to be picked up albeit at pandemic in the preparation of these financials including but not limited to the r assessment carried out taking into account the internal and external sources of in of assets and liabilities are envisaged. The Company will continue to closely mo crystalizes.	nal variation. ion depending upon lared by the Central ity with effect from , safety controls an a slower pace till th recoverability of the iformation up to the nitor and any variati	the number of cont Government, the of 18th August, 2021 d Government gui he resumption of fi property, plant & date of the approvi on due to the chang	racts. operations of the ar- to 2nd January 202 delines given in th- ull scale operations equipment, receiva al of the financial s ges in situations wi	nusement park and 22 and thereafter, th his respect. Even th bles, and other cur tatement and no fur 11 be taken into con	other businesses o he Park operated at hough the company is taken into accour- rent & non-current rther adjustment in isideration, if neces	f the company seventy five p y's operations at the impact assets based the carrying a sary, as and v		
2 3	(i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat Due to the outbreak of the covid-19 pandemic and the resultant lock-downs dec severely been affected. The Company has operated its Park at fifty percent capac capacity with effect from 1st February, 2022 by ensuring adherence to SOPs commenced, the demand for its services are expected to be picked up albeit at pandemic in the preparation of these financials including but not limited to the r assessment carried out taking into account the internal and external sources of in of assets and liabilities are envisaged. The Company will continue to closely mo crystalizes. The carrying amount of Investments in both Nicco Jubilee Park Limited (NJPI investments were provided for on account of diminution in the value as a result of	nal variation. ion depending upon lared by the Central ity with effect from , safety controls an a slower pace till the recoverability of the iformation up to the nitor and any variation .) and Nicco Parks f its negative balance or the Quarter and n	the number of cont Government, the of 18th August, 2021 d Government gui he resumption of fi property, plant & date of the approva- on due to the chang Leisure Project Prri- b in Retained Earni- in Retained Earni- in months ended 3	racts. operations of the art to 2nd January 202 delines given in th ull scale operations equipment, receiva al of the financial s ges in situations wi ivate Limited (NPI ngs as on 31st Dec 1st December, 202	nusement park and 22 and thereafter, th is respect. Even ti a. The Company ha bles, and other cur tatement and no fuu II be taken into con 	other businesses o the Park operated at hough the company is taken into accour- rent & non-current ther adjustment in isideration, if necess tes are Nil, as the o w of the above, its to	f the company seventy five p y's operation at the impact assets based the carrying a sary, as and v entire value o share of loss h		
3	(i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat Due to the outbreak of the covid-19 pandemic and the resultant lock-downs dec severely been affected. The Company has operated its Park at fifty percent capac capacity with effect from 1st February, 2022 by ensuring adherence to SOPs commenced, the demand for its services are expected to be picked up albeit at pandemic in the preparation of these financials including but not limited to the r assessment carried out taking into account the internal and external sources of in of assets and liabilities are envisaged. The Company will continue to closely mo crystalizes. The carrying amount of Investments in both Nicco Jubilee Park Limited (NJPI investments were provided for on account of diminution in the value as a result of been recognized for the purpose of this Unaudited Standalone Financial Results for the Dark Limited Results of the Result of the purpose of this Unaudited Standalone Financial Results for the series of the purpose of this Unaudited Standalone Financial Results for the purpose of this Unaudited Standalone Financial Results for the Result of the purpose of the series of the series of the series of the purpose of the series of the seri	nal variation. ion depending upon lared by the Central ity with effect from , safety controls an a slower pace till the recoverability of the formation up to the nitor and any variation .) and Nicco Parks f its negative balance for the Quarter and n area basen continued	the number of cont Government, the of 18th August, 2021 d Government gui he resumption of fi property, plant & date of the approva- on due to the chang Leisure Project Prri- is in Retained Earmi- ine months ended 3 o he valued at Rs.	racts. operations of the art to 2nd January 202 delines given in th ull scale operations equipment, receiva al of the financial s ges in situations wi ivate Limited (NPI ngs as on 31st Dec 11st December, 202 414.00 lakh based	nusement park and 22 and thereafter, th is respect. Even ti a. The Company ha bles, and other cur tatement and no fuu II be taken into con 	other businesses o le Park operated at hough the company is taken into accour- rent & non-current ther adjustment in isideration, if necess- tes are Nil, as the o w of the above, its i- audited financial st	f the company seventy five p y's operation at the impact assets based the carrying a sary, as and y entire value of share of loss b		
	(i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat Due to the outbreak of the covid-19 pandemic and the resultant lock-downs dec severely been affected. The Company has operated its Park at fifty percent capac capacity with effect from 1st February, 2022 by ensuring adherence to SOPs commenced, the demand for its services are expected to be picked up albeit at pandemic in the preparation of these financials including but not limited to the r assessment carried out taking into account the internal and external sources of in of assets and liabilities are envisaged. The Company will continue to closely mo crystalizes. The carrying amount of Investments in both Nicco Jubilee Park Limited (NJPI investments were provided for on account of diminution in the value as a result o been recognized for the purpose of this Unaudited Standalone Financial Results f Company's investments in equity shares of Nandan Park Limited, Bangladesh hi ended 30th June 2020. The same will be updated and consequential adjustements	nal variation. ion depending upon lared by the Central ity with effect from , safety controls an a slower pace till ti recoverability of the normation up to the nitor and any variati -) and Nicco Parks f its negative balance or the Quarter and n ave been continued ti will be given effect	the number of cont Government, the of 18th August, 2021 d Government gui he resumption of fi property, plant & date of the approva- on due to the chang Leisure Project Prri- is in Retained Earmi- ine months ended 3 o he valued at Rs.	racts. operations of the art to 2nd January 202 delines given in th ull scale operations equipment, receiva al of the financial s ges in situations wi ivate Limited (NPI ngs as on 31st Dec 11st December, 202 414.00 lakh based	nusement park and 22 and thereafter, th is respect. Even ti a. The Company ha bles, and other cur tatement and no fuu II be taken into con 	other businesses o le Park operated at hough the company is taken into accour- rent & non-current ther adjustment in isideration, if necess- tes are Nil, as the o w of the above, its i- audited financial st	f the company seventy five p y's operation at the impact assets based the carrying a sary, as and y entire value of share of loss b		
	(i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat Due to the outbreak of the covid-19 pandemic and the resultant lock-downs dec severely been affected. The Company has operated its Park at fifty percent capac capacity with effect from 1st February, 2022 by ensuring adherence to SOPs commenced, the demand for its services are expected to be picked up albeit at pandemic in the preparation of these financials including but not limited to the r assessment carried out taking into account the internal and external sources of in of assets and liabilities are envisaged. The Company will continue to closely mo crystalizes. The carrying amount of Investments in both Nicco Jubilee Park Limited (NJPI investments were provided for on account of diminution in the value as a result of been recognized for the purpose of this Unaudited Standalone Financial Results for the Dark Limited Results of the Result of the purpose of this Unaudited Standalone Financial Results for the series of the purpose of this Unaudited Standalone Financial Results for the purpose of this Unaudited Standalone Financial Results for the series of the purpose of the series of the series of the series of the purpose of the series of the seri	nal variation. ion depending upon lared by the Central ity with effect from , safety controls an a slower pace till ti recoverability of the normation up to the nitor and any variati -) and Nicco Parks f its negative balance or the Quarter and n ave been continued ti will be given effect	the number of cont Government, the of 18th August, 2021 d Government gui he resumption of fit property, plant & date of the approvi on due to the chang Leisure Project Pri b in Retained Earni ine months ended 3 o be valued at Rs. to on availability of	racts. operations of the ar to 2nd January 202 delines given in th ull scale operations equipment, receiva al of the financial s ges in situations wi ivate Limited (NPI ngs as on 31st Dec 11st December, 202 414.00 lakh based f current year's auc	nusement park and 22 and thereafter, th its respect. Even th 5. The Company ha bles, and other cur tatement and no fuz II be taken into con 	other businesses o the Park operated at 1 hough the company is taken into accour rent & non-current rther adjustment in isideration, if necess ies are Nil, as the o w of the above, its of audited financial st ments.	f the company seventy five p y's operation at the impact assets based the carrying a sary, as and y entire value of share of loss b		
	(i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat Due to the outbreak of the covid-19 pandemic and the resultant lock-downs dec severely been affected. The Company has operated its Park at fifty percent capac capacity with effect from 1st February, 2022 by ensuring adherence to SOPs commenced, the demand for its services are expected to be picked up albeit at pandemic in the preparation of these financials including but not limited to the r assessment carried out taking into account the internal and external sources of in of assets and liabilities are envisaged. The Company will continue to closely mo crystalizes. The carrying amount of Investments in both Nicco Jubilee Park Limited (NJPI investments were provided for on account of diminution in the value as a result o been recognized for the purpose of this Unaudited Standalone Financial Results f Company's investments in equity shares of Nandan Park Limited, Bangladesh hi ended 30th June 2020. The same will be updated and consequential adjustements	nal variation. ion depending upon lared by the Central ity with effect from , safety controls an a slower pace till ti recoverability of the normation up to the nitor and any variati -) and Nicco Parks f its negative balance or the Quarter and n ave been continued ti will be given effect	the number of cont Government, the of 18th August, 2021 d Government gui he resumption of fit property, plant & date of the approvi on due to the chang Leisure Project Pri b in Retained Earni ine months ended 3 o be valued at Rs. to on availability of	racts. operations of the ar to 2nd January 202 delines given in th ull scale operations equipment, receiva al of the financial s ges in situations wi ivate Limited (NPI ngs as on 31st Dec 11st December, 202 414.00 lakh based f current year's auc	nusement park and 22 and thereafter, th is respect. Even ti a. The Company ha bles, and other cur tatement and no fuu II be taken into con 	other businesses o the Park operated at 1 hough the company is taken into accour rent & non-current rther adjustment in isideration, if necess ies are Nil, as the o w of the above, its of audited financial st ments.	f the company seventy five p y's operation at the impact assets based the carrying a sary, as and y entire value of share of loss b		
	(i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat Due to the outbreak of the covid-19 pandemic and the resultant lock-downs dec severely been affected. The Company has operated its Park at fifty percent capac capacity with effect from 1st February, 2022 by ensuring adherence to SOPs commenced, the demand for its services are expected to be picked up albeit at pandemic in the preparation of these financials including but not limited to the r assessment carried out taking into account the internal and external sources of in of assets and liabilities are envisaged. The Company will continue to closely mo crystalizes. The carrying amount of Investments in both Nicco Jubilee Park Limited (NJPI investments were provided for on account of diminution in the value as a result o been recognized for the purpose of this Unaudited Standalone Financial Results f Company's investments in equity shares of Nandan Park Limited, Bangladesh hi ended 30th June 2020. The same will be updated and consequential adjustements	nal variation. ion depending upon lared by the Central ity with effect from , safety controls an a slower pace till ti recoverability of the normation up to the nitor and any variati -) and Nicco Parks f its negative balance or the Quarter and n ave been continued ti will be given effect	the number of cont Government, the of 18th August, 2021 d Government gui he resumption of fit property, plant & date of the approvi on due to the chang Leisure Project Pri b in Retained Earni ine months ended 3 o be valued at Rs. to on availability of	racts. operations of the ar to 2nd January 202 delines given in th ull scale operations equipment, receiva al of the financial s ges in situations wi ivate Limited (NPI ngs as on 31st Dec 11st December, 202 414.00 lakh based f current year's auc	nusement park and 22 and thereafter, th its respect. Even th 5. The Company ha bles, and other cur tatement and no fuz II be taken into con 	other businesses o the Park operated at 1 hough the company is taken into accour rent & non-current rther adjustment in isideration, if necess ies are Nil, as the o w of the above, its of audited financial st ments.	f the company seventy five p y's operation at the impact assets based the carrying a sary, as and y entire value of share of loss b		
4	(i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat Due to the outbreak of the covid-19 pandemic and the resultant lock-downs dec severely been affected. The Company has operated its Park at fifty percent capac capacity with effect from 1st February, 2022 by ensuring adherence to SOPs commenced, the demand for its services are expected to be picked up albeit at pandemic in the preparation of these financials including but not limited to the r assessment carried out taking into account the internal and external sources of in of assets and liabilities are envisaged. The Company will continue to closely mo crystalizes. The carrying amount of Investments in both Nicco Jubilee Park Limited (NJPI investments were provided for on account of diminution in the value as a result o been recognized for the purpose of this Unaudited Standalone Financial Results f Company's investments in equity shares of Nandan Park Limited, Bangladesh hi ended 30th June 2020. The same will be updated and consequential adjustements	nal variation. ion depending upon lared by the Central ity with effect from , safety controls an a slower pace till ti recoverability of the normation up to the nitor and any variati -) and Nicco Parks f its negative balance or the Quarter and n ave been continued ti will be given effect	the number of cont Government, the of 18th August, 2021 d Government gui he resumption of fit property, plant & date of the approvi on due to the chang Leisure Project Pri b in Retained Earni ine months ended 3 o be valued at Rs. to on availability of	racts. operations of the ar to 2nd January 202 delines given in th ull scale operations equipment, receiva al of the financial s ges in situations wi ivate Limited (NPI ngs as on 31st Dec 11st December, 202 414.00 lakh based f current year's auc	nusement park and 22 and thereafter, th its respect. Even th 5. The Company ha bles, and other cur tatement and no fuz II be taken into con 	other businesses o the Park operated at 1 hough the company is taken into accour rent & non-current rther adjustment in isideration, if necess ies are Nil, as the o w of the above, its of audited financial st ments.	f the company seventy five p y's operation at the impact assets based the carrying a sary, as and y entire value of share of loss b		
3 4 5 5	(i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat Due to the outbreak of the covid-19 pandemic and the resultant lock-downs dec severely been affected. The Company has operated its Park at fifty percent capac capacity with effect from 1st February, 2022 by ensuring adherence to SOPs commenced, the demand for its services are expected to be picked up albeit at pandemic in the preparation of these financials including but not limited to the r assessment carried out taking into account the internal and external sources of in of assets and liabilities are envisaged. The Company will continue to closely mo crystalizes. The carrying amount of Investments in both Nicco Jubilee Park Limited (NJPL investments were provided for on account of diminution in the value as a result of been recognized for the purpose of this Unaudited Standalone Financial Results f Company's investments in equity shares of Nandan Park Limited, Bangladesh hi ended 30th June 2020. The same will be updated and consequential adjustements Previous Period's figures have been re-arranged / re-grouped wherever necessary	nal variation. ion depending upon lared by the Central ity with effect from , safety controls an a slower pace till ti recoverability of the normation up to the nitor and any variati -) and Nicco Parks f its negative balance or the Quarter and n ave been continued ti will be given effect	the number of cont Government, the of 18th August, 2021 d Government gui he resumption of fit property, plant & date of the approvi on due to the chang Leisure Project Pri b in Retained Earni ine months ended 3 o be valued at Rs. to on availability of	racts. operations of the ar to 2nd January 202 delines given in th all scale operations equipment, receiva al of the financial s ges in situations wi ivate Limited (NPI ngs as on 31st Dec it st December, 202 414.00 lakh based of current year's auc	nusement park and 22 and thereafter, th is respect. Even th bies, and other cur tatement and no fur 11 be taken into con 	other businesses o le Park operated at 1 hough the company is taken into accour rent & non-current rther adjustment in isideration, if necess tes are Nil, as the o w of the above, its is audited financial st ments.	f the company seventy five p y's operations at the impact assets based the carrying a sary, as and w entire value o share of loss h		
	(i) The park operation, F&B and others recreational facilities are subject to seaso (ii) Consultancy, Contracts and Sale of Ride Components is also subject to variat Due to the outbreak of the covid-19 pandemic and the resultant lock-downs dec severely been affected. The Company has operated its Park at fifty percent capac capacity with effect from 1st February, 2022 by ensuring adherence to SOPs commenced, the demand for its services are expected to be picked up albeit at pandemic in the preparation of these financials including but not limited to the r assessment carried out taking into account the internal and external sources of in of assets and liabilities are envisaged. The Company will continue to closely mo crystalizes. The carrying amount of Investments in both Nicco Jubilee Park Limited (NJPI investments were provided for on account of diminution in the value as a result o been recognized for the purpose of this Unaudited Standalone Financial Results f Company's investments in equity shares of Nandan Park Limited, Bangladesh hi ended 30th June 2020. The same will be updated and consequential adjustements	nal variation. ion depending upon lared by the Central ity with effect from , safety controls an a slower pace till ti recoverability of the normation up to the nitor and any variati -) and Nicco Parks f its negative balance or the Quarter and n ave been continued ti will be given effect	the number of cont Government, the of 18th August, 2021 d Government gui he resumption of fit property, plant & date of the approvi on due to the chang Leisure Project Pri b in Retained Earni ine months ended 3 o be valued at Rs. to on availability of	racts. operations of the ar to 2nd January 202 delines given in th all scale operations equipment, receiva al of the financial s ges in situations wi ivate Limited (NPI ngs as on 31st Dec it st December, 202 414.00 lakh based of current year's auc	nusement park and 22 and thereafter, th its respect. Even th 5. The Company ha bles, and other cur tatement and no fuz II be taken into con 	other businesses o le Park operated at 1 hough the company is taken into accour rent & non-current rther adjustment in isideration, if necess tes are Nil, as the o w of the above, its is audited financial st ments.	f the company seventy five p y's operation at the impact assets based the carrying a sary, as and v entire value o share of loss h		



NICCO PARKS & ESORTS LIMITED JHEEL MEEL, SECTOR IV, SALT LAKE CITY

KOLKATA - 700 106

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

			STANDALONE		CONSOLIDATED			
	PARTICULARS (Refer Notes below)	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)	
б	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)	

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