



# 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/01/18-19

Date: 09.08.2018

<b>The Manager</b> <b>Department of Listing Compliance</b> Bombay Stock Exchange Ltd. 1 <sup>st</sup> 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)	<b>The Manager</b> <b>Listing Department</b> <b>The Calcutta Stock Exchange Limited</b> 7, Lyons Range Kolkata 700 001 [Fax Nos. (033) 2210 4500 / 4492] (Company Code: 10024071)
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Dear Sir,

**Sub - OUTCOME OF BOARD MEETING HELD ON 9<sup>TH</sup> AUGUST, 2018**

**Ref: Approval of the Un-Audited Financial Results for the quarter and three months ended 30<sup>th</sup> June, 2018 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 9<sup>th</sup> August, 2018 approved the Un-Audited Standalone Financial Results of the Company, together with the Limited Review Report for the quarter and three months ended 30<sup>th</sup> June, 2018 in compliance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

**INTERIM DIVIDEND DECLARATION**

The Board of Directors at the same meeting have also declared an Interim Dividend at the rate of 20% (Re. 0.20 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 30<sup>th</sup> June, 2018. The Company is expecting to pay 'Interim Dividend' to the shareholders on or before September 07, 2018

**RECORD DATE**

The Record Date for the purpose of payment of the aforesaid Interim Dividend has been fixed on 27<sup>th</sup> August, 2018 and the Register of Members and the Share Transfer Books of the company will remain closed as on the Record Date for the purpose of payment of the aforesaid Interim Dividend.

**ANNUAL GENERAL MEETING OF THE COMPANY**

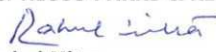
The 29<sup>th</sup> Annual General Meeting of the Company has been scheduled to be held on, Friday, the 28<sup>th</sup> day of September, 2018, at 11:30 A.M at "Williamson Magor Hall" of The Bengal Chamber of Commerce & Industry, 6, Netaji Subhas Road, Kolkata-700001.

The meeting commenced at 12:00 Noon and ended at 2:40 p.m.

Kindly acknowledge receipt.

Thanking you.

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

  
**Rahul Mitra**  
Company Secretary & VP

Regd. Office : JHEEL MEEL, SECTOR IV, SALT LAKE CITY, KOLKATA - 700 106

# Singhi & Co.

Chartered Accountants

161, SARAT BOSE ROAD, KOLKATA-700 026, (INDIA)

☎ : +91(0)33-2419 6000/01/02 • E-mail : kolkata@singhico.com • Website : www.singhico.com

## INDEPENDENT AUDITOR'S REVIEW REPORT

### **To The Board of Directors of Nikko Parks & Resorts Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of M/s Nikko Parks & Resorts Limited ("the Company") for the quarter ended 30<sup>th</sup> June, 2018 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

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 these Financial Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the applicable Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material mis-statement.

**For Singhi & Co.**  
Chartered Accountants  
Firm Registration No. 302049E



*Ankit Dhelia*  
**(Ankit Dhelia)**  
Partner  
Membership No. 069178

Place: Kolkata

Date: 9<sup>th</sup> August, 2018



# NICCO PARKS & RESORTS LIMITED


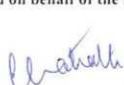

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(Rs. In Lakhs)					
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2018					
	Three Months ended 30.06.2018 (Unaudited)	Three Months ended 30.06.2017 (Unaudited)	Three Months ended 31.03.2018 (Audited) (Refer Note 3)	Previous year ended 31.03.2018 (Audited)	
(Refer notes below)					
1	(a) Revenue from Operations	1677	1306	1255	4699
	(b) Other Income	46	48	41	181
	<b>Total Income</b>	<b>1723</b>	<b>1354</b>	<b>1296</b>	<b>4880</b>
2	<b>Expenses</b>				
	a) Cost of Materials Consumed	46	25	30	104
	b) Purchase of Traded Goods	101	87	86	347
	c) Changes in Inventories of Finished Goods, Work-in-Progress and Stock in Trade	(20)	(8)	1	(13)
	d) Employee Benefits Expense	406	322	317	1343
	e) Finance Costs	8	11	9	40
	f) Depreciation and Amortisation Expense	53	51	53	206
	g) Other Expenses	503	566	531	1966
	<b>Total Expenses</b>	<b>1097</b>	<b>1054</b>	<b>1027</b>	<b>3993</b>
3	<b>Profit Before Exceptional Items &amp; Tax (1 - 2)</b>	<b>626</b>	<b>300</b>	<b>269</b>	<b>887</b>
4	<b>Exceptional Items</b>	-	-	-	-
5	<b>Profit Before Tax (3 - 4)</b>	<b>626</b>	<b>300</b>	<b>269</b>	<b>887</b>
6	<b>Tax Expenses - Charge / (Release)</b>				
	- Current	166	80	68	245
	- Deferred	14	4	7	10
7	<b>Net Profit for the period (5- 6)</b>	<b>446</b>	<b>216</b>	<b>194</b>	<b>632</b>
8	<b>Other Comprehensive Income (Net of Tax)</b>				
	(i) Item that will not be reclassified to profit or loss (net of tax)	(1)	(3)	(5)	(3)
	(ii) Item that will be reclassified to profit or loss (net of tax)	-	-	-	-
9	<b>Total Comprehensive Income for the period (Net of Tax) [ 7+8 ]</b>	<b>445</b>	<b>213</b>	<b>189</b>	<b>629</b>
10	<b>Paid-up Equity Share Capital ( Face Value: Re.1 /- )</b>	468	468	468	468
11	<b>Other Equity</b>				3342
12	<b>Earnings Per Share ( EPS )</b>				
	- Basic and Diluted	0.95	0.46	0.41	1.35

For and on behalf of the Board of Directors

Place : Kolkata  
Date : 9th August, 2018



  
 CHAIRMAN                      DIRECTOR                      MANAGING DIRECTOR & CEO

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UNAUDITED SEGMENT WISE REVENUE, RESULTS AND ASSETS & LIABILITIES FOR THE QUARTER ENDED 30TH JUNE 2018				
P A R T I C U L A R S	(Rs. in Lakhs)			
	Three Months ended 30.06.2018 (Unaudited)	Three Months ended 30.06.2017 (Unaudited)	Three Months ended 31.03.2018 (Audited)	Previous year ended 31.03.2018 (Audited)
<b>Segment Revenue</b>				
(a) Park Operations	1488	1159	895	3612
(b) Consultancy, Contracts and sale of ride components	40	6	103	185
(c) F&B and Other Recreational Facilities	166	159	271	969
(d) Unallocable non reportable segment	29	30	27	114
<b>Net Sales/ Total Income</b>	<b>1,723</b>	<b>1,354</b>	<b>1,296</b>	<b>4,880</b>
<b>2 Segment Results</b>				
(a) Park Operations	593	247	146	431
(b) Consultancy, Contracts and sale of ride components	10	5	25	45
(c) F&B and Other Recreational Facilities	75	68	148	530
(d) Unallocable non reportable segment	-44	-9	-41	-79
<b>Total</b>	<b>634</b>	<b>311</b>	<b>278</b>	<b>927</b>
<b>Less : Finance Costs</b>	<b>8</b>	<b>11</b>	<b>9</b>	<b>40</b>
<b>Profit Before Tax</b>	<b>626</b>	<b>300</b>	<b>269</b>	<b>887</b>
<b>3 (a) Segment Assets</b>				
(a) Park Operations	2,580	2,320	2,266	2,266
(b) Consultancy, Contracts and sale of ride components	93	45	98	98
(c) F&B and Other Recreational Facilities	376	356	374	374
(d) Unallocable non reportable segment	3,173	2,326	2,750	2,750
<b>Total</b>	<b>6,222</b>	<b>5,047</b>	<b>5,488</b>	<b>5,488</b>
<b>3 (b) Segment Liabilities</b>				
(a) Park Operations	1306	1408	1166	1,166
(b) Consultancy, Contracts and sale of ride components	66	61	90	90
(c) F&B and Other Recreational Facilities	215	196	216	216
(d) Unallocable non reportable segment	379	84	206	206
<b>Total</b>	<b>1966</b>	<b>1749</b>	<b>1678</b>	<b>1678</b>
<b>Notes:</b>				
1 These results have been reviewed by the Audit Committee of Directors and thereafter approved by the Board of Directors at its meeting held on 9th August 2018. Limited review of these results has been carried out by the Statutory Auditors of the Company.				
2 (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.				
3 Figures of the quarters ended 31st March 2018 are the balancing figures between audited figures in respect of the full financial year and the year to date figures up to the third quarter of the relevant financial year which were subject to limited review by auditors.				
4 The Company has adopted Ind AS 115 - Revenue from Contracts with Customers which is mandatory for the reporting periods beginning on or after 1st April 2018. Application of Ind AS 115 does not have any material impact on the financial results of the Company.				
5 Post applicability of Goods & Service Tax (GST) w.e.f. 01.07.2017, Entertainment Tax has been subsumed with GST. Total Income from Operations and Other Expenses for the quarter ended 30.06.2017 are inclusive of Entertainment Tax and therefore, not comparable with the respective figures for the quarter ended 30.06.2018				
6 An Interim Dividend @ 20 % for the financial year 2018-19 has been approved by the Board of Directors at its aforesaid Meeting .				
7 Previous Period's figures have been re-arranged / re-grouped wherever necessary.				
<b>For and on behalf of the Board of Directors</b>				
Place : Kolkata	 CHAIRMAN	 DIRECTOR	 MANAGING DIRECTOR & CEO	
Date : 9th August, 2018				





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(Rs. in Lakh)			
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE THREE MONTHS ENDED 30TH JUNE 2018			
PARTICULARS	Three Months ended 30.06.2018	Three Months ended 30.06.2017	Previous year ended 31.03.2018
(Refer Notes below)	(Unaudited)	(Unaudited)	(Audited)
1 Total Income from Operations (Net)	1723	1354	4880
2 Net Profit (+) / Loss(-) for the period (before Tax, Exceptional and /or Extraordinary items)	626	300	887
3 Net Profit (+) / Loss(-) for the period before tax (after Exceptional and /or Extraordinary items)	626	300	887
4 Net Profit (+) / Loss(-) for the period after tax (after Exceptional and /or Extraordinary items)	446	216	632
5 Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	445	213	629
6 Equity Share Capital ( Face Value: Re.1 /- per share)	468	468	468
7 Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year			2882 As on 31.03.20017
8 Earnings Per Share for the period (Face Value: Re.1 /- per share) - Basic and Diluted	0.95	0.46	1.35

**Notes:**

- These results have been reviewed by the Audit Committee of Directors and thereafter approved by the Board of Directors at its meeting held on 9th August 2018. Limited review of these results has been carried out by the Statutory Auditors of the Company.
- (i) The park operation, F & B and others recreational facilities are subject to seasonal variation.  
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- An Interim Dividend @20 % for the financial year 2018-19 has been approved by the Board of Directors at its aforesaid Meeting.
- Previous Period's figures have been re-arranged / re-grouped wherever necessary.

For and on behalf of the Board of Directors

Place : Kolkata  
Date : 9th August 2018

  
CHAIRMAN

DIRECTOR

  
MANAGING DIRECTOR & CEO