



# NICCO PARKS & RESORTS LIMITED

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## AUDITED RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2013

### PART I

(Rs. in Lacs)

Particulars	Three months period ended 30.09.2013	Preceding Three months period ended 30.06.2013	Corresponding Three months period ended 30.09.2012 in the previous year	Year to date figures for current period ended on 30.09.2013	Year to date figures for previous period ended on 30.09.2012	Previous Year ended on 31.03.2013
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
(a) Net Sales / Income from Operations	579	730	387	1309	1118	2501
(b) Other Operating Income	57	43	35	100	121	489
<b>Total Income from Operations</b>	<b>636</b>	<b>773</b>	<b>422</b>	<b>1409</b>	<b>1239</b>	<b>2990</b>
<b>Expenses</b>						
a) Cost of materials consumed	-	-	-	-	-	-
b) Purchase of traded goods	72	75	53	147	152	338
c) Changes in inventories of finished goods, work-in-progress and stock in trade	(3)	(4)	1	(7)	(2)	1
d) Employee Benefits Expense	276	215	197	491	381	790
e) Depreciation and Amortisation expense	38	37	37	75	73	150
f) Other expenditure ( Any item exceeding 10% of the total expenses to be shown separately)						
- Repair & Maintenance Expenses	65	64	77	129	137	355
- Cost of Components for Rides - Projects	9	6	9	15	9	9
- Other Operating Expenses	88	86	64	174	147	343
- Administrative and Selling Expenses	100	85	79	185	181	414
- Entertainment Tax	70	92	42	162	129	302
<b>Total expenses</b>	<b>715</b>	<b>656</b>	<b>559</b>	<b>1371</b>	<b>1207</b>	<b>2702</b>
<b>Profit from Operations before Other Income, finance costs and exceptional items (1 - 2)</b>	<b>(79)</b>	<b>117</b>	<b>(137)</b>	<b>38</b>	<b>32</b>	<b>288</b>
Other Income	22	24	20	46	39	94
<b>Profit before finance costs and exceptional items (3+4)</b>	<b>(57)</b>	<b>141</b>	<b>(117)</b>	<b>84</b>	<b>71</b>	<b>382</b>
Finance Costs	11	10	12	21	24	45
<b>Profit after finance costs but before exceptional items (5 - 6)</b>	<b>(68)</b>	<b>131</b>	<b>(129)</b>	<b>63</b>	<b>47</b>	<b>337</b>
Exceptional items	-	-	-	-	-	-
<b>Profit (+) / Loss (-) from Ordinary Activities before tax (7 - 8)</b>	<b>(68)</b>	<b>131</b>	<b>(129)</b>	<b>63</b>	<b>47</b>	<b>337</b>
Tax Expenses - Charge / ( Release )						
- Current	(12)	45	(45)	33	27	129
- Deferred	(8)	(2)	1	(10)	(8)	(8)
<b>Net Profit (+) / Loss(-) from Ordinary Activities after tax (9 - 10)</b>	<b>(48)</b>	<b>88</b>	<b>(85)</b>	<b>40</b>	<b>28</b>	<b>216</b>
Extraordinary Items (net of tax expenses Rs.Nil)	(2)	0	3	(2)	3	9
<b>Net Profit (+) / Loss(-) for the period ( 11 - 12 )</b>	<b>(46)</b>	<b>88</b>	<b>(88)</b>	<b>42</b>	<b>25</b>	<b>225</b>
Paid-up equity share capital (Face Value: Re. 1 /-)	468	468	468	468	468	468
Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year						
Earnings Per Share ( EPS ) (before Extraordinary items)						
- Basic and Diluted	(0.10)	0.19	(0.18)	0.09	0.06	0.46
Earnings Per Share ( EPS ) (after Extraordinary items)						
- Basic and Diluted	(0.10)	0.19	(0.19)	0.09	0.05	0.48

### PART II

## SELECT INFORMATION FOR THE QUARTER AND HALF YEAR ENDED 30.09.2013

Particulars	Three months period ended 30.09.2013	Preceding Three months period ended 30.06.2013	Corresponding Three months period ended 30.09.2012 in the previous year	Year to date figures for current period ended on 30.09.2013	Year to date figures for previous period ended on 30.09.2012	Previous Year ended on 31.03.2013
<b>A. PARTICULAR OF SHAREHOLDING</b>						
1 Public shareholding						
- Number of shares - Nos.	17,439,230	17,439,230	17,456,120	17,439,230	17,456,120	17,439,230
- Percentage of shareholding	37.26	37.26	37.30	37.26	37.30	37.26
2 Promoters and Promoter Group Shareholding -						
a) Pledged / Encumbered						
- No. of Shares	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000	11,700,000
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	39.85	39.85	39.87	39.85	39.87	39.85
- Percentage of Shares (as a % of the total share capital of the company)	25.00	25.00	25.00	25.00	25.00	25.00
b) Non-encumbered						
- No. of Shares	17,660,770	17,660,770	17,643,880	17,660,770	17,643,880	17,660,770
- Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	60.15	60.15	60.13	60.15	60.13	60.15
- Percentage of Shares (as a % of the total share capital of the company)	37.74	37.74	37.70	37.74	37.70	37.74

Particulars	Three months ended (30.09.2013)
<b>B INVESTOR COMPLAINTS</b>	
Pending at the beginning of the quarter	Nil
Received during the quarter	1
Disposed off during the quarter	1
Remained unresolved at the end of the quarter	Nil

- C NOTES**
- The above financial results were reviewed by the Audit Committee of Directors and thereafter were approved by the Board of Directors at its Meeting held on 6th November, 2013.
  - The Park Operations, F&B and other recreational facilities segments are subject to seasonal variations. The Consultancy, Contracts and Sale of components for rides is also subject to variations depending upon the number of contracts.
  - Previous period's figures have been re-arranged / re-grouped wherever necessary.

REPORTING OF SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30.09.2013							(Rs. in Lacs)
Particulars	Three months period ended 30.09.2013	Preceding Three months period ended 30.06.2013	Corresponding Three months period ended 30.09.2012 in the previous year	Year to date figures for current period ended on 30.09.2013	Year to date figures for previous period ended on 30.09.2012	Previous Year ended on 31.03.2013	
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)	
<b>1 Segment Revenue</b> (net sale / income from each segment should be disclosed under this head)							
(a) Park Operations	521	695	339	1216	1010	2245	
(b) Consultancy, Contracts and sale of ride components	17	6	19	23	25	42	
(c) F&B and Other Recreational Facilities	103	80	76	183	226	761	
(d) Other unallocable non reportable segment	17	16	9	33	17	36	
<b>Total</b>	658	797	443	1455	1278	3084	
<b>Less : Inter Segment Revenue</b>	-	-	-	-	-	-	
<b>Net Sales / Income From Operations</b>	658	797	443	1455	1278	3084	
<b>2 Segment Results</b> (Profit) (+) / Loss (-) before tax and interest from each segment)							
(a) Park Operations	(56)	136	(98)	80	62	115	
(b) Consultancy, Contracts and sale of ride components	(5)	(11)	(13)	(16)	(33)	(54)	
(c) F&B and Other Recreational Facilities	9	13	3	22	57	348	
(d) Other unallocable non reportable segment	(5)	3	(9)	(2)	(16)	(27)	
<b>Total</b>	(58)	141	(117)	84	70	382	
<b>Less : (i) Interest</b>	11	10	12	21	24	45	
<b>(ii) Other Unallocable Expenditure</b>	(2)	0	3	(2)	3	1	
<b>Add: (iii) Un-allocable income</b>	0	0	-	0	-	10	
<b>Total Profit Before Tax</b>	(67)	131	(132)	65	43	346	
<b>3 Capital Employed</b> (Segment Assets - Segment Liabilities)							
(a) Park Operations	480	643	557	480	557	703	
(b) Consultancy, Contracts and sale of ride components	(54)	(30)	15	(54)	15	9	
(c) F&B and Other Recreational Facilities	205	257	217	205	217	294	
(d) Other unallocable non reportable segment	1238	1045	921	1238	921	822	
<b>Total</b>	1869	1915	1710	1869	1710	1828	

STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2013 AS PER CLAUSE 41(v) (h) OF THE LISTING AGREEMENT				(Rs. in Lacs)
Sl No.	Particulars	As at 30.09.2013 (Audited)	As at 31.03.2013 (Audited)	
<b>A</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>Shareholders' funds</b>			
	(a) Share Capital	468.00	468.00	
	(b) Reserves and Surplus	1400.99	1359.76	
	<b>Sub-total - Shareholders' funds</b>	<b>1,868.99</b>	<b>1,827.76</b>	
2	<b>Non-current liabilities</b>			
	(a) Long-term borrowings	293.68	230.06	
	(b) Deferred Tax Liability (Net)	122.23	132.56	
	(c) Other long-term liabilities	24.31	28.54	
	(d) Long-term provisions	102.82	92.07	
	<b>Sub-total Non-current liabilities</b>	<b>543.04</b>	<b>483.23</b>	
3	<b>Current liabilities</b>			
	(a) Short-term borrowings	-	-	
	(b) Trade payables	153.28	192.13	
	(c) Other current liabilities	525.36	274.71	
	(d) Short-term provisions	13.88	108.25	
	<b>Sub-total Current liabilities</b>	<b>692.52</b>	<b>575.09</b>	
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>3,104.55</b>	<b>2,886.08</b>	
<b>B</b>	<b>ASSETS</b>			
1	<b>Non-current assets</b>			
	(a) Fixed assets	1,372.70	1,424.62	
	(b) Non-current investments	423.22	423.22	
	(c) Deferred Tax assets (Net)	-	-	
	(d) Long-term loans and advances	20.99	9.57	
	(e) Other non-current assets	15.38	27.26	
	<b>Sub-total - Non-current assets</b>	<b>1,832.29</b>	<b>1,884.67</b>	
2	<b>Current assets</b>			
	(a) Current investments	37.93	36.65	
	(b) Inventories	84.09	75.22	
	(c) Trade receivables	65.66	85.19	
	(d) Cash and cash equivalents	855.83	686.59	
	(e) Short-term loans and advances	191.05	97.50	
	(f) Other current assets	37.70	20.26	
	<b>Sub-total - Current assets</b>	<b>1,272.26</b>	<b>1,001.41</b>	
	<b>TOTAL - ASSETS</b>	<b>3,104.55</b>	<b>2,886.08</b>	

For and on behalf of the Board of Directors

Place : Kolkata	ARIJIT SENGUPTA	SUNIL MITRA	ANAND CHATRATH
Date : 6th November, 2013	MD & CEO	DIRECTOR	DIRECTOR