

May 22, 2025

To,
Bombay Stock Exchange Limited ("BSE")
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street, Fort,
Mumbai- 400 001.

Scrip Code: 509546

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on Thursday, May 22, 2025.

In compliance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company, at its Meeting held today, i.e. on Thursday, May 22, 2025 inter alia considered, approved and taken on record the following matters:

- a. Audited Standalone and Consolidated Financial Results of the Company along with the Audit Reports for the quarter and year ended 31st March, 2025. A signed copy of the results, together with the auditor's report, is attached herewith as **Annexure A**.
- b. Re-appointment of M/s. V. Sankar Aiyar & Company, Chartered Accountants (Registration No.109208W) as the Internal Auditor of the Company for the financial year 2025-26. The brief profile is enclosed herewith as **Annexure B**;
- c. Appointment of Martinho Ferrao & Associates, Practicing Company Secretaries (Proprietorship concern), having COP: 5676 and FCS: 6221 (Peer Review Unique Identification No.12003MH393700) as the Secretarial Auditor of the Company for the period of five (5) years i.e from the financial year 2025-2026 to the financial year 2029-2030, subject to the approval of the members at the ensuing Annual General Meeting of the Company. The brief profile is enclosed herewith as **Annexure C**;

The Meeting commenced at 03:00 P.M (IST) and concluded at 03:30 P.M (IST).

You are requested to take the above on record.

Thanking you.

Yours truly,

For Graviss Hospitality Limited



Jalpa G. Modi
Company Secretary & Compliance Officer





A. T. JAIN & Co.
CHARTERED ACCOUNTANTS

Independent Auditor's Report on Audited Standalone Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as Amended)

To the Board of Directors of Graviss Hospitality Limited

Opinion

We have audited the accompanying statement of standalone financial results of GRAVISS HOSPITALITY LIMITED ('the Company') for the quarter and year ended 31st March 2025 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the company, for the quarter and year ended 31st March 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Statement section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

Attention is invited to the matter of accumulated losses of three subsidiaries as at 31st March, 2025 which exceeded its net worth, and in the opinion of the management that the subsidiaries will be able to get regular orders and exploring alternate business plans, there is no diminution in the value of investments in the subsidiaries and the loans given to the subsidiaries are considered good of recovery.

Our conclusion is not modified in respect of the above matter.





Management's Responsibilities for the Standalone Financial Results

This Statement has been prepared on the basis of the standalone annual financial statements. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Company in accordance with the recognition and measurement principle laid down in Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors of the Company is responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing Company's Financial Reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of



financial statements on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company, to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

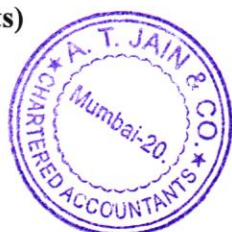
Other Matter

The Statement includes the financial results for the quarter ended 31st March 2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For A.T. Jain and Co.
(Chartered Accountants)
FRN: 103886W



Mahesh Rajora
(Partner)



Membership. No. 132052

UDIN: 25132052BMUJKP9466

Place: Mumbai

Date: 22nd May, 2025

GRAVISS HOSPITALITY LIMITED

Regd office: Plot no. Plot No. A4 & A5, Khandala MIDC, Phase II, Kesurdi Khandala, Satara - 412 801 (Maharashtra)

STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025						Rs in Lakhs	
Sr.	Particulars		STANDALONE				
Quarter ended			Year Ended				
31-03-2025			31-12-2024	31-03-2024	31-03-2025	31-03-2024	
No.			Audited	Unaudited	Audited	Audited	Audited
1.	Income from operations						
	(a)	Revenue from Operations	1,789	1,704	1,682	5,643	5,414
	(b)	Other Income	25	17	28	82	104
	Total Income		1,814	1,721	1,709	5,725	5,518
2.	Expenses:						
	(a)	Purchases	189	185	172	616	621
	(b)	Changes in Stock	(7)	(11)	8	(21)	(16)
	(c)	Employee benefits expenses	400	278	368	1,174	1,055
	(d)	Finance Cost	12	15	3	41	13
	(e)	Depreciation and Amortization Expenses	140	135	97	520	383
	(f)	Power, Fuel and Water	81	83	73	318	298
	(g)	Other expenses	781	752	866	2,619	2,670
	Total Expenses		1,594	1,437	1,587	5,267	5,025
3	Profit before tax (1-2)		220	284	122	458	493
4.	Tax expenses						
		Current Tax			-	-	
		Deferred Tax Expenses / (Credit)	43	79	2	(733)	76
		Short Provision for Tax of earlier years Reversed	(2)	-	0	(2)	1
		Total Tax expenses	41	79	2	(735)	76
5.	Profit (loss) for the period		178	205	121	1,192	417
6.	Other Comprehensive Income / (Loss)		-	-	-	-	-
(A)	(i)	Items that will not be reclassified to profit or loss	1		1	1	1
	(ii)	Income tax relating to items that will not be reclassified to profit or loss	(0)		(0)	(0)	(0)
(B)	(i)	Items that will be reclassified to profit or loss				-	-
	(ii)	Income tax relating to items that will be reclassified to profit or loss				-	-
	Total other comprehensive income		1	-	1	1	1
7.	Total comprehensive income / (loss) for the period		179	205	122	1,193	418
8.	Total comprehensive income / (loss) for the period attributable to:		179	205	122	1,193	418
	-Owners of the Company						
	-Non-controlling interest						
9.	Details of equity share capital						
	Paid up Equity Share Capital		1,410	1,410	1,410	1,410	1,410
	Face value of equity share - Rs.		2	2	2	2	2
10.	Earning Per equity share - (Rs.)						
	(i)	Basic	0.25	0.29	0.17	1.69	0.59
	(ii)	Diluted	0.25	0.29	0.17	1.69	0.59

Place: Mumbai
Date: 22-05-2025,

For Graviss Hospitality Limited


Romil Ratra
CEO & Whole Time Director



GRAVISS HOSPITALITY LIMITED

Standalone Balance Sheet as at 31-03-2025

(Rs in lacs)

Particulars	As at 31-03-2025	As at 31-03-2024
ASSETS		
Non-current assets		
Property, plant and equipment	18,049	17,344
Right of Use Asset	591	7
Capital Work in Progress	122	693
Financial Assets		
Investments	25	20
Loans	3,464	3,288
Other Financial Assets	103	58
Other Non-current assets	102	152
Total Non-current assets	22,457	21,563
Current assets		
Inventories	107	86
Financial Assets		
Investments	938	1,000
Trade receivables	133	159
Cash and cash equivalents	130	138
Other Balances with Banks	84	8
Loans	15	17
Other Financial Assets	1	-
Current Tax assets (Net)	31	33
Other current assets	164	107
Total current assets	1,604	1,550
Total Assets	24,061	23,113
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,410	1,410
Other Equity	19,872	18,679
Total Equity	21,282	20,089
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	166	80
Lease Liabilities	251	4
Provisions	85	71
Deferred tax liabilities (Net)	927	1,659
Total Non-current liabilities	1,429	1,813
Current liabilities		
Financial Liabilities		
Borrowings	41	30
Lease Liabilities	82	3
Trade payables		
Total outstanding dues of Micro and Small Enterprises	-	-
Total outstanding dues of creditors other than Micro and Small Enterprises	372	400
Other Financial Liabilities	658	554
Other Current liabilities	185	211
Provisions	12	11
Total current liabilities	1,350	1,210
Total Liabilities	2,779	3,023
Total Equity and Liabilities	24,061	23,113

Place: Mumbai
Date: 22-05-2025.

For Graviss Hospitality Limited

Romil Ratra
CEO & Whole Time Director



GRAVISS HOSPITALITY LIMITED

Standalone Cash Flow Statement for the year ended 31-03-2025

(Rs in lacs)

Particulars	As at 31-03-2025	As at 31-03-2024
A Cash flows from operating activities		
Net profit before taxation, and extraordinary item	458	493
Add: Remeasurement of Employees Benefits Adjusted in OCI	1	1
Net profit before Tax After Adjustment in OCI	459	494
Adjustments for:		
Non Cash Items		
Depreciation and Amortisation Expenses	520	383
Finance Cost	14	13
Interest Income	(6)	(24)
Dividend Income	(0)	(0)
(Profit) / loss on sale of Property, plant and equipment	(1)	-
Mark to Market gain /(loss) on investments carried at FVTPL	(59)	(55)
(Profit) / loss on sale of investments	(1)	(2)
	467	316
Operating profit before working capital changes	926	810
Adjustments for:		
Trade receivables	26	6
Inventories	(21)	(15)
Loans	(174)	(130)
Other financial assets	(123)	(5)
Other current assets	(57)	7
Lease liabilities	(368)	(3)
Other Financial Liabilities	103	126
Provisions & Other Current Liabilities	(10)	(42)
Trade payables	(28)	133
	(652)	77
Cash generations from operations	274	887
Direct taxes paid	4	(2)
Net cash flow from Operating Activities	278	886
B Cash flows from investing activities		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(525)	(921)
Sale of Fixed Assets	32	-
(Purchase) / sale of Investments	117	20
Interest Income	6	24
Dividend Income	0	0
Net cash used in Investing Activities	(370)	(877)
C Cash flows from financing activities		
Proceeds from Long-term borrowings	142	-
Repayment of Long-term borrowings	(56)	(30)
Short Term borrowings (Net)	11	2
Finance Cost	(14)	(13)
Net cash used in financing activities (C)	84	(41)
Net Increase / (Decrease) in Cash and cash equivalents (A+B+C)	(8)	(32)
Opening Cash and Cash Equivalents	138	170
Closing Cash and Cash Equivalents	130	138
	8	32
Breakup of Opening Cash and Cash Equivalents		
Balances with Banks		
In Current Accounts	130	151
Cash on Hand	8	18
Cash and Cash Equivalents	138	170
Breakup of Closing Cash and Cash Equivalents		
Balances with Banks		
In Current Accounts	123	130
Cash on Hand	7	8
Cash and Cash Equivalents	130	138

Disclosure as per Ind AS -7 as below:			
Particulars	01-04-2024	Cash Flows	31-03-2025
Long Term Borrowings	80	86	166
Short Term Borrowings	30	11	41
Total Liabilities from financing activities	110	97	207

Place: Mumbai
Date: 22-05-2025.

For Graviss Hospitality Limited

Romil Ratra
CEO & Whole Time Director



NOTES:

1. The above audited standalone results for the quarter and year ended 31 March 2025 which have been prepared in accordance with Regulation 33 of SEBI(Listing and Disclosure Requirements) Regulations, 2015 and subjected to review by the Statutory Auditors of the Company were reviewed by the Audit Committee of the Board of Directors at their meeting held on 22-05-2025.
2. Hospitality business is the Company's only reportable business segment.
3. During the year under review, the company has acquired 100% equity shares, of Graviss Restaurants Private Limited (GRPL), which is into the business of managing and running restaurants, cafes clubs etc. Accordingly, GRPL became a 100% subsidiary of the company with effect from 01-04-2024.
4. The Company had granted interest free loans to its three subsidiaries and its accumulated losses has exceeded its net worth. In view of the long term interest of the Company in said subsidiaries and the subsidiaries will be getting regular orders and exploring alternate business plans, there is no diminution in the value of investments in the subsidiaries and the loans given to subsidiaries are considered good of recovery.
5. The date of implementation of the Code on Social Security, 2020 ('the Code') relating to employee benefits is yet to be notified by the Government and when implemented will impact the contributions by the Company towards benefits such as Provident Fund, Gratuity etc. The Company will assess the impact of the Code and give effect in the financial results when the Code and Rules thereunder are notified.
6. As per Finance (No. 2) Act 2024, enacted in August 2024, the rate at which capital gains were taxed have changed and indexation benefits has been withdrawn while calculating long term capital gains on capital assets. Consequently, the company has reversed deferred tax asset created on certain capital assets (carried at indexed cost) and reversed deferred tax liability on account of reduction in tax rate on capital gains in the statement of profit and loss.
7. The figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year to date figures up to the third quarter of current financial year.
8. Figures for the previous periods have been regrouped/rearranged as necessary to conform to the current period's classification.

Place: Mumbai
Date: 22-05-2025.

For Graviss Hospitality Limited




Romil Ratra
CEO & Whole Time Director



A. T. JAIN & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Report on Audited Consolidated Annual Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as Amended)

To the Board of Directors of Graviss Hospitality Limited

Opinion

We have audited the accompanying statement of consolidated financial results of Graviss Hospitality Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') for the quarter and year ended 31st March 2025 ('the Statement'), attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results:

- i. Include the annual financial results of the following entities
 - 1) Graviss Catering Private Limited
 - 2) Graviss Hotels and Resorts Limited
 - 3) Graviss Restaurants Private Limited
- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended, and
- iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued thereunder, and other accounting principles generally accepted in India, of the consolidated net profit and other comprehensive income and other financial information of the Group, for the quarter and year ended 31st March 2025.

Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



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Management's Responsibility for the Consolidated Annual Financial Results

The Statement have been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the consolidated net profit and other comprehensive income, and other financial information of the Group in accordance the recognition and measurement principles laid down in Ind AS prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the companies included in the Group, are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively, for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud and error, which have been used for the purpose of preparation of the consolidated annual financial results by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of their respective companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing Financial Reporting process of each company.

Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement, when it exists. Misstatements can arise from fraud or error, and are considered material if, individually, or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:





- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results / financial information of the entities within the group to express an opinion on consolidated annual financial results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement, of which we are the independent auditors, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with circular issued by SEBI under Regulation 33(8) of the Listing Regulations, to the extent applicable.



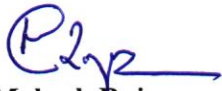
Other matters

The Statement includes the financial results for the quarter ended 31st March 2025, being the balancing figures between the audited figures in respect of the full financial year ended 31st March 2025 and the published unaudited year to date figures up to the third quarter of the current financial year, which were subject to limited review by us.

For A.T. Jain and Co.

(Chartered Accountants)

FRN: 103886W



Mahesh Rajora

(Partner)

Membership. No. 132052

UDIN: 25132052BMUJKQ4716

Place: Mumbai

Date: 22nd May, 2025



GRAVISS HOSPITALITY LIMITED

Regd office: Plot no. Plot No. A4 & A5, Khandala MIDC, Phase II, Kesurdi Khandala, Satara - 412 801 (Maharashtra)

PART-I		STATEMENT OF AUDITED RESULTS FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025					Rs in Lakhs
Sr. No.	Particulars	CONSOLIDATED					
		Quarter ended		Year Ended			
		31-03-2025 Audited	31-12-2024 Unaudited	31-03-2024 Audited	31-03-2025 Audited	31-03-2024 Audited	
1.	Income from operations						
	(a) Revenue from Operations	1,944	1,798	1,682	6,115	5,414	
	(b) Other Income	(1)	23	29	202	107	
	Total Income	1,943	1,821	1,710	6,317	5,521	
2.	Expenses:						
	(a) Purchases	215	218	172	751	621	
	(b) Changes in Stock	(7)	(11)	8	(21)	(16)	
	(c) Employee benefits expenses	443	322	368	1,340	1,055	
	(d) Finance Cost	21	24	3	77	13	
	(e) Depreciation and Amortization Expenses	163	158	98	612	385	
	(f) Power, Fuel and Water	89	92	73	354	298	
	(g) Other expenses	991	798	886	2,991	2,788	
	Total Expenses	1,915	1,601	1,607	6,103	5,144	
3	Profit before tax (1-2)	28	220	103	214	378	
4.	Tax expenses						
	Current Tax	15	-	-	15	-	
	Deferred Tax Expenses / (Credit)	38	79	2	(738)	76	
	Short Provision for Tax of earlier years Reversed	(2)	-	0	(2)	1	
	Total Tax expenses	51	79	2	(725)	76	
5.	Profit (loss) for the period	(23)	141	101	939	301	
6.	Other Comprehensive Income / (Loss)	-	-	-	-	-	
(A)	(i) Items that will not be reclassified to profit or loss	1	-	1	1	1	
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0)	-	(0)	(0)	(0)	
(B)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	
	Total other comprehensive income	1	-	1	1	-	
7.	Total comprehensive income / (loss) for the period	(22)	141	102	940	302	
8.	Total comprehensive income / (loss) for the period attributable to:	(22)	141	102	940	302	
	-Owners of the Company	(22)	141	102	940	302	
	-Non-controlling interest	-	-	-	-	-	
9.	Details of equity share capital						
	Paid up Equity Share Capital	1,410	1,410	1,410	1,410	1,410	
	Face value of equity share - Rs	2	2	2	2	2	
10.	Earning Per equity share - (Rs.)						
	(i) Basic	(0.03)	0.20	0.14	1.33	0.43	
	(i) Diluted	(0.03)	0.20	0.14	1.33	0.43	

PART-II					Rs in Lakhs				
STATEMENT OF AUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND YEAR ENDED 31 MARCH 2025									
Sr. No.	Particulars	31-03-2026		31-12-2024		31-03-2024		Year Ended	
								31-03-2025	
		Audited	Unaudited	Audited	Audited	Audited	Audited		
1.	Segment revenue								
	(a) Hospitality	1,944	1,798	1,682		6,115		5,414	
	(b) Real Estate	-	-	-		-		-	
	Revenue from operations	1,944	1,798	1,682		6,115		5,414	
2.	Segment results								
	(a) Hospitality	3	201	92		15		381	
	(b) Real Estate	26	(3)	(17)		(3)		(111)	
	Total Segment results	29	198	74		12		270	
	Add:								
	Other income	(1)	23	29		202		107	
3	Profit before tax	28	220	103		214		378	
4.	Segment Assets								
	Hospitality	22,875	22,479	21,452		22,875		21,452	
	Real Estate	38	40	73		38		73	
	Total Segment Assets	22,913	22,519	21,525		22,913		21,525	
5	Segment Liabilities								
	Hospitality	3,584	3,587	3,036		3,584		3,036	
	Real Estate	78	78	178		78		178	
	Total Segment Liabilities	3,662	3,665	3,214		3,662		3,214	

Place: Mumbai
Date: 22-05-2025.

For Graviss Hospitality Limited

Romil Ratra
CEO & Whole Time Director



GRAVISS HOSPITALITY LIMITED

Consolidated Balance Sheet as at 31-03-2025

(Rs in lacs)

Particulars	As at 31-03-2025	As at 31-03-2024
ASSETS		
<u>Non-current assets</u>		
Property, plant and equipment	18,926	18,211
Capital Work-in-Progress	644	1,447
Right of Use Asset	826	7
Goodwill on consolidation	419	5
Financial Assets		
Investments	6	10
Other Financial Assets	161	71
Other Non-current assets	102	152
Total Non-current assets	21,084	19,905
<u>Current assets</u>		
Inventories	111	86
Financial Assets		
Investments	938	1,000
Trade receivables	143	164
Cash and cash equivalents	244	149
Other Balances with Banks	103	62
Loans	15	17
Other Financial Assets	28	0
Current Tax assets (Net)	21	33
Other current assets	226	109
Total current assets	1,829	1,620
Total Assets	22,913	21,525
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,410	1,410
Other Equity	17,840	16,900
Total Equity	19,251	18,311
Liabilities		
<u>Non-current liabilities</u>		
Financial Liabilities		
Borrowings	432	80
Lease Liabilities	423	4
Provisions	85	71
Other non current Liabilities	151	-
Deferred tax liabilities (Net)	907	1,659
Total Non-current liabilities	1,998	1,813
<u>Current liabilities</u>		
Financial Liabilities		
Borrowings	116	205
Lease Liabilities	158	3
Trade payables		
Total outstanding dues of Micro and Small Enterprises	20	-
Total outstanding dues of creditors other than Micro and Small Enterprises	459	406
Other Financial Liabilities	689	565
Other Current liabilities	211	212
Provisions	12	11
Total current liabilities	1,665	1,401
Total Liabilities	3,662	3,214
Total Equity and Liabilities	22,913	21,525

Place: Mumbai
Date: 22-05-2025.

For Graviss Hospitality Limited



Romil Ratra
CEO & Whole Time Director

GRAVISS HOSPITALITY LIMITED

Consolidated Cash Flow Statement for the year ended 31-03-2025

(Rs in lacs)

	Particulars	As at 31-03-2025	As at 31-03-2024
A	Cash flows from operating activities		
	Net profit before taxation, and extraordinary item	214	378
	Add: Remeasurement of Employees Benefits Adjusted in OCI	1	1
	Net profit before Tax After Adjustment in OCI	215	379
	Adjustments for:		
	Non Cash Items		
	Depreciation and Amortisation Expenses	612	385
	Finance Cost	32	13
	Interest Income	(104)	(27)
	Dividend Income	(0)	(0)
	(Profit) / loss on sale of Property, plant and equipment	(1)	-
	Mark to market gain on investments carried at FVTPL	(59)	(55)
	(Profit) / loss on sale of investments	(1)	(2)
		479	314
	Operating profit before working capital changes	694	693
	Adjustments for:		
	Trade receivables	21	79
	Inventories	(25)	(15)
	Loans	2	(11)
	Other financial assets	(159)	(33)
	Other current assets	(117)	7
	Lease liabilities	(435)	(3)
	Other Financial Liabilities	124	124
	Provisions & Other Current Liabilities	15	(41)
	Other Non Current Liabilities	151	-
	Trade payables	72	125
		(350)	232
	Cash generations from operations	344	925
	Direct taxes paid	(15)	18
	Net cash flow from Operating Activities	328	943
B	Cash flows from investing activities		
	Purchase of fixed assets, including intangible assets, CWIP and capital advances	(313)	(940)
	Sale of Fixed Assets	32	-
	(Purchase)/Sales of Investments	(288)	69
	Interest Income	104	27
	Dividend Income	0	0
		(464)	(845)
C	Cash flows from financing activities		
	Proceeds from Long-term borrowings	408	-
	Repayment of Long-term borrowings	(56)	(30)
	Short Term borrowings (Net)	(89)	(89)
	Finance Cost	(32)	(13)
	Net cash used in financing activities (C)	231	(133)
	Net Increase / (Decrease) in Cash and cash equivalents (A+B+C)	95	(35)
	Opening Cash and Cash Equivalents	149	184
	Closing Cash and Cash Equivalents	244	149
		(95)	35
	Breakup of Opening Cash and Cash Equivalents		
	Balances with Banks		
	In Current Accounts	136	156
	Cash on Hand	13	27
	Cash and Cash Equivalents	149	184
	Breakup of Closing Cash and Cash Equivalents		
	Balances with Banks		
	In Current Accounts	236	136
	Cash on Hand	8	13
	Cash and Cash Equivalents	244	149

Disclosure as per Ind AS -7 as below:

Particulars	01-04-2024	Cash Flows	31-03-2025
Long Term Borrowings	80	352	432
Short Term Borrowings	205	(89)	116
Total Liabilities from financing activities	285	263	548

Place: Mumbai
Date: 22-05-2025.

For Graviss Hospitality Limited


Romil Ratra
CEO & Whole Time Director



NOTES:

1. The above audited consolidated results for the quarter and year ended 31 March 2025 which have been prepared in accordance with Regulation 33 of SEBI(Listing and Disclosure Requirements) Regulations, 2015 and subjected to review by the Statutory Auditors of the Company were reviewed by the Audit Committee of the Board of Directors at their meeting held on 22-05-2025.
2. The segment result is prepared in accordance with the Indian Accounting Standard - 108 "Operating Segment" as notified in the Companies Accounting Standard Rules. The Group has identified Hospitality segment and Real Estate segment as reporting segments.
3. During the year under review, the holding company has acquired 100% equity shares of Graviss Restaurants Private Limited (GRPL), which is into the business of managing and running restaurants, cafes clubs etc. Accordingly, GRPL became a 100% subsidiary of the holding company with effect from 01-04-2024.
4. The Holding Company had granted interest free loans to its three subsidiaries and its accumulated losses has exceeded its net worth. In view of the long term interest of the Holding Company in said subsidiaries and the subsidiaries will be getting regular orders and exploring alternate business plans, there is no diminution in the value of investments in the subsidiaries and the loans given to subsidiaries are considered good of recovery.
5. The date of implementation of the Code on Social Security, 2020 ('the Code') relating to employee benefits is yet to be notified by the Government and when implemented will impact the contributions by the Company towards benefits such as Provident Fund, Gratuity etc. The Company will assess the impact of the Code and give effect in the financial results when the Code and Rules thereunder are notified.
6. As per Finance (No. 2) Act 2024, enacted in August 2024, the rate at which capital gains were taxed have changed and indexation benefits has been withdrawn while calculating long term capital gains on capital assets. Consequently, the holding company has reversed deferred tax asset created on certain capital assets (carried at indexed cost) and reversed deferred tax liability on account of reduction in tax rate on capital gains in the statement of profit and loss.
8. The figures for the quarter ended 31st March, 2025 are the balancing figures between the audited figures in respect of the full financial year ended 31st March, 2025 and the published unaudited year to date figures up to the third quarter of current financial year.
8. Figures for the previous periods have been regrouped/rearranged as necessary to conform to the current period's classification.

Place: Mumbai
Date: 22-05-2025



For Graviss Hospitality Limited

Romil Ratra
CEO & Whole Time Director

Annexure B

Details under Regulation 30 of the SEBI Listing Regulations read along with read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Particulars	Details
Name	M/s. V. Sankar Aiyar & Co.
Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment
Date of appointment/ cessation (as applicable) & term of appointment / re-appointment	Date of Re-appointment: April 01, 2025 Term of Re-appointment: For the financial year 2025-2026.
Brief profile	V. Sankar Aiyar & Co., is one of the leading Chartered Accountants firms in India. They provide assurance, tax, advisory, regulatory and valuation services to our clients for over 70 years.
Disclosure of relationships between directors	Not Applicable

Annexure C

Details under Regulation 30 of the SEBI Listing Regulations read along with read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Particulars	Details
Name	Martinho Ferrao & Associates, Practicing Company Secretaries (Proprietorship concern)
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
Date of appointment/ cessation (as applicable) & term of appointment / re-appointment	Date of Appointment: April 01, 2025 Term of Appointment: Five (5) Financial Years From the financial year 2025-2026 to financial year 2029-2030 subject to approval of the shareholders at the forthcoming Annual General Meeting.
Brief Profile	Martinho Ferrao & Associates, is a concern of Practicing Company Secretaries with over 21 years of excellence in Corporate Governance and Compliance. MFA has its expertise in Secretarial Audits, Compliance Audits, and Due Diligence within wide spectrum of industries and also Associations registered under Section 8. The concern offers all kinds of advisory and compliance services under Corporate Laws, SEBI Regulations, FEMA Regulations, Shipping laws, restructuring including Merger & Acquisition, Drafting of agreements and Legal documentation.
Disclosure of relationships between directors (in case of appointment of a	Not Applicable