

GRAVITY (INDIA) LIMITED
(CIN: L62099MH1987PLC042899)



Date: May 11, 2026

To,
Bombay Stock Exchange Limited
Department of Corporate Services,
25th Floor, P. J. Towers, Dalal Street,
Mumbai-400001

Script Id: 532015

ISIN: INE995A01013

Subject: Outcome of Board Meeting held on May 11, 2026.

Dear Sir / Madam,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, we wish to inform you that Board of Directors of the Company at their meeting held on Monday, May 11, 2026 at the Registered Office of the Company, inter alia, have considered and approved Audited Standalone Financial Results of the Company for the fourth quarter and Year ended March 31, 2026.

In this regards, we are enclosing herewith :

1. Audited Standalone Financial Results of the Company for the fourth quarter and Year ended March 31, 2026, along with Auditors Report thereon.
2. Statement of Impact of Audit Qualifications for the Financial Year ended March 31, 2026 (Standalone).
3. Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The aforesaid information is also available on website of the company.

The meeting commenced at 06:15 PM and concluded at 06:45 PM.

The same may please be taken on record.

Thanking You.

Yours Faithfully,

For Gravity (India) Limited

A handwritten signature in blue ink that reads 'Geetanjali'.

Geetanjali Malik
Company Secretary & Compliance Officer



Registered Office: Paresh Complex, Building No. C, Gala No. 227A, Near Guru Kripa Hotel, Reti Bunder Road, Kalher Village, Bhiwandi, Thane, Maharashtra, India, 421302
Corporate Headquarter: C-804, Krishna Beackon, Near Vaishnodevi Circle, Khoraj, Ahmedabad – 382735
Ph: +91-9725235106
Email: acctbillingdnh@gmail.com / info@gravityindialtd.com | www.gravityindialtd.com

Independent Auditor's Report On Audited standalone Quarterly Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Gravity (India) Limited

Disclaimer of Opinion

We were engaged to audit the accompanying standalone quarterly financial results of Gravity (India) Limited for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of our report, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the aforesaid standalone financial results of the Company.

Accordingly, we do not express an opinion on these standalone financial results for the quarter ended 31st March, 2026 and the year-to-date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Disclaimer of Opinion

As referred in Annexure –A attached to this report, the Company has not made available adequate supporting documents, reconciliations, statutory records and other necessary information required for the purpose of audit verification. Further, complete books of account, historical accounting records, supporting invoices and relevant audit evidences for significant transactions and balances were not made available to us. Various statutory non-compliances and unresolved matters relating to GST, TDS/TCS and Income Tax were also observed during the course of audit.

Due to the significance and pervasive nature of the matters described above, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the accompanying standalone financial results.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results 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 together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.



Management's Responsibilities for the Standalone Financial Results

This Statement which includes the Standalone Financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited standalone financial Information. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 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 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 the 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability 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 the 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 standalone financial results as a whole are 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 SAs 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 these standalone financial results.

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- 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 the 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 Company's ability 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 financial results 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 standalone financial results, including the disclosures, and whether the financial results represent 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.

For, A V K A S & Co.
Chartered Accountants
FRN: 155352W



CA Akshat Shan
Partner
Mem. No: 629525

Place: Ahmedabad

UDIN:- 26629525VTJOFZ1609

Date: 11/05/2026

ANNEXURE – A

Sr. No.	Particulars / Head of Account	Observation / Qualification
1	Rent Expenses	Clarification is pending regarding adjustment of rent payable through journal entries in director remuneration account.
2	Valuation Charges	Supporting bills/documents for valuation charges were not made available for verification. Nature of services and applicability of TDS require clarification.
3	Director Remuneration	Statutory dues/compliances(TDS) applicable on director remuneration have not been complied with.
4	Salary & Employee Benefit Expenses	Detailed bifurcation and clarification are awaited.
5	GST Compliance	GST returns have not been filed since December 2025.
6	TDS Compliance	Outstanding TDS defaults/non-compliances were observed during audit verification.
7	Income Tax Provision	Basis and working of income tax provision have not been provided for verification.
8	Opening Balances	Opening balances and historical accounting records were not available for audit verification.
9	Sales & Purchase Ledger	Clarification and supporting workings for journal entries passed in sales and purchase ledgers were not provided.
10	Fixed Deposits	Copies of Fixed Deposit receipts and supporting documents were not provided for verification of Rs. 10,12,987/-
11	Related Party Transactions	Details and supporting documents pertaining to related party transactions are pending for verification.
12	Books & Data Availability	Sales and purchase data prior to 31st July 2025 was not made available.
13	Income Tax Demand – AY 2018	Outstanding income tax demand remains unresolved and yet to file response/submission by the management.
14	TDS – Section 194J & Section 194Q	TDS entry has been passed in the books of accounts; however, the related TDS return has not been filed and challan has not been paid. Further, transactions recorded through Journal Vouchers require verification regarding applicability and compliance of TDS provisions.

For, A V K A S & Co.
Chartered Accountants
FRN: 155352W



CA Akshat Shah
Partner
Mem. No: 629525

Place: Ahmedabad

UDIN:- 26629525VTJOFZ1609

Date: 11/05/2026

📍 **Head Office** : 537, Yash Arian, Swami Vivekanand Cross Road, New Gurukul, Memnagar, Ahmedabad - 380052.

☎ +91 8401989798 ✉ avkasco@gmail.com

📍 **Branch Office** : 7, Satyam, Old Bus Stand, Ranavav, Porbandar - 360550 ☎ +91 9978692329

GRAVITY (INDIA) LIMITED

Reg Office:- Paresh Complex, Building No. C, Gala No. 227A, Near Guru Kripa Hotel, Reti Bunder Road, Kalher Village, Bhiwandi, Thane,
Maharashtra, India, 421302

CIN: L62099MH1987PLC042899 Email: acctbillingdnh@gmail.com, Website: www.gravityindiaLtd.com

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended (Standalone)			Year ended (Standalone)	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
1	(a) Net Sales/Income from operations	9,924.04	5,950.97	0.18	17,919.10	122.30
	(b) Other Income	13.80	1.21	37.18	55.56	74.60
	Total Income (a+b)	9,937.84	5952.18	37.36	17974.66	196.90
2	Expenditure					
	(a) Purchases / Raw Material Consumed	0.00	0.00	0.56	0.00	4.29
	(b) Purchase of Stock in Trade	8,969.82	5,327.76	0.00	16,117.55	105.91
	(c) Changes in inventories	0.00	0.00	64.72	0.00	168.29
	(d) Employee Benefit Expense	27.30	8.41	29.14	56.92	52.10
	(e) Finance Cost	7.31	3.71	0.29	15.33	13.64
	(f) Depreciation & Amortization Expense	(0.24)	5.42	5.50	16.02	22.61
	(g) Other Expenses	0.59	4.32	1.19	28.85	65.00
	Total Expenditure (a+b+c+d+e+f+g)	9004.78	5349.62	101.40	16234.67	431.84
3	Profit before Exceptional Items & Tax (1-2)	933.06	602.56	(64.04)	1,739.99	(234.94)
4	Exceptional Items	0.00	0.00	0.00		0.00
5	Profit before Tax (3-4)	933.06	602.56	(64.04)	1,739.99	(234.94)
6	Tax Expenses					
	Current Tax					
	i) Income Tax related to current year	237.65	153.71	0.00	442.79	0.00
	ii) Income Tax of earlier years	0.00	0.00	0.00	0.00	0.00
	iii) Deferred Tax (Assets)/Liabilities	12.35	(1.61)	(34.36)	12.17	(34.36)
	iv) MAT Credit Entitlement	0.00	0.00	0.00	0.00	0.00
7	Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)	683.06	450.46	-29.68	1285.03	(200.58)
8	Add : Share of (Profit)/Loss of Associate	0.00	0.00	0.00	0.00	0.00
9	Profit for the Period (after adjustment for Associate (7 + 8))	683.06	450.46	-29.68	1285.03	(200.58)
10	Other Comprehensive Income (OCI)					
	(a) Items not to be reclassified subsequently to profit and loss	0.00	0.00	0.00	0.00	0.00
	(b) Items to be reclassified subsequently to profit and loss	0.00	0.00	0.00	0.00	0.00
	(c) Income Tax Related to Item not to be reclassify	0.00	0.00	0.00	0.00	0.00
	(d) Income Tax Related to Item to be reclassify	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	683.06	450.46	-29.68	1285.03	(200.58)
12	Paid up Equity Share Capital (Face Value Rs. 10/- each)	900.20	900.20	900.20	900.20	900.20
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	591.06	(243.51)	(693.97)	591.06	(693.97)
14	Earning Per Share (EPS) (par value of Rs. 10/- each)					
	Basic	7.59	5.00	(0.33)	14.28	(2.23)
	Diluted	7.59	5.00	(0.33)	14.28	(2.23)
	*Not Annualised					

STANDALONE STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2026

Particulars	(Rs. In Lakhs)	
	Standalone	
	As at	As at
	31.03.2026	31.03.2025
	Audited	Audited
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	168.94	183.45
(b) Capital Work in Progress		0.00
(b) Investment properties		0.00
(c) Other non-current assets	23.31	13.61
(d) Deferred tax assets	235.91	248.08
Total Non Current Assets	428.16	445.14
(2) Current assets		
(a) Inventories	0.00	0.00
(b) Financial assets		
(i) Investments	0.00	0.00
(ii) Trade receivables	3,471.79	31.93
(iii) Cash and cash equivalents	13.54	19.07
(iv) Loans	0.00	62.58
(v) Other financial assets	62.19	0.00
(c) Current Tax Assets (Net)	0.00	6.69
(d) Other current assets	62.83	34.82
Total Current Assets	3,610.35	155.09
TOTAL ASSETS	4,038.51	600.23
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	900.20	900.20
(b) Other equity	591.06	(693.98)
Equity attributable to equity holders	1,491.26	206.22
Total Equity	1,491.26	206.22
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	224.24	91.19
(b) Deferred tax liabilities	0.00	0.00
(c) Other Non Current Liabilities	15.78	3.63
Total Non current liabilities	240.02	94.82
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	15.31	184.39
(ii) Trade Payables		
- Dues of micro enterprises and small enterprises	0.00	30.57
- Dues of creditor other than micro enterprises and small enterprises	1,749.41	49.58
(b) Other Current Liabilities	94.60	3.68
(c) Provisions	5.12	28.20
(d) Income/Current Tax Liabilities (Net)	442.79	2.77
Total Current Liabilities	2,307.23	299.19
TOTAL LIABILITIES	2,547.25	394.01
TOTAL EQUITY AND LIABILITIES	4,038.51	600.23

Notes

- 1 The above audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 11th May, 2026.
- 2 The Company has no reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
- 2 The financial results for the quarters ended 31st March 2026 and 31st March 2025 respectively represent the difference between the audited figures in respect of the full financial year and published figures upto the third quarter of the respective financial years.
- 3 The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder and considering going concern assumption.
- 4 The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.



Place : Bhivandi
Date : 11th May, 2026

For Gravity (India) Limited

Mukesh M Parmar
(Managing Director)
DIN : 11473295

Kuldipsinh Rathod
(CFO & Director)
DIN : 11473323

Gravity (India) Limited
Balance Sheet as on 31st March, 2026

Particulars	Note No	31st March 2026 Rupees in Lakhs	31st March 2025 Rupees in Lakhs
ASSETS			
1 Non- Current Assets			
(a) Property, Plant and Equipment	2.1	168.94	183.45
(b) Capital Work in Progress	2.2	0.00	0.00
(c) Investment Property		0.00	0.00
(d) Financial Assets			
(i) Other Financial Assets	3	23.31	13.61
(e) Deferred Tax Assets (Net)	4	235.91	248.08
		428.16	445.14
2 Current Assets			
(a) Inventories	5		0.00
(b) Financial Assets			
i) Investments			0.00
ii) Trade Receivables	6	3471.79	31.93
iii) Cash and Cash Equivalents	7.1	13.54	16.27
iv) Other Balances with Banks		0.00	0.00
v) Loans		0.00	0.00
vi) Other Bank Balances	7.2	0.00	2.80
vii) Others Financials Assets	8	62.19	62.58
(c) Current Tax Assets (Net)	9	0.00	6.69
(d) Other Current Assets	10	62.83	34.82
		3610.35	155.09
TOTAL ASSETS		4038.51	600.23
EQUITY AND LIABILITIES			
EQUITY			
(a) Equity Share Capital	11	900.20	900.20
(b) Other Equity	12	591.06	(693.98)
		1491.26	206.22
LIABILITIES			
1 Non-Current Liabilities			
(a) Financial Liabilities			
i) Borrowings	13	224.24	91.19
ii) Other Financial Liabilities		0.00	0.00
(b) Provisions		0.00	0.00
(c) Deferred Tax Liabilities (Net)	4	0.00	0.00
(d) Other Non-current Liabilities	14	15.78	3.63
		240.02	94.82
2 Current Liabilities			
(a) Financial Liabilities			
i) Borrowings	15	15.31	184.39
ii) Trade Payable	16		
- Total Outstanding dues of Micro and Small Enterprises		0.00	30.56
- Total Outstanding dues of other than Micro and Small Enterprises		1749.41	49.59
iii) Other Financial Liabilities		0.00	0.00
(b) Other Current Liabilities	17	94.60	3.68
(c) Provisions	18	5.12	28.20
(d) Income/Current Tax Liabilities (Net)	19	442.79	2.77
		2307.23	299.19
TOTAL EQUITY AND LIABILITIES		4038.51	600.23

The accompanying notes are an integral part of the standalone financial statements.

As per our report of even date attached

For A V K A S & CO.

Firm Registration No: 155352W

Chartered Accountants

CA Akshat Shah

Partner

Membership No :- 629525

UDIN: 26629525VTJOFZ1609

Place: Ahmedabad

Date : 11th May, 2026



For and on behalf of the Board

Mukesh M. Parmar *Kuldipsinh Rathod*

Mukesh M. Parmar
Managing Director
(DIN: 11473295)

Kuldipsinh Rathod
CFO & Director
(DIN: 11473323)

Geetanjali Malik
Geetanjali Malik
Company Secretary

Gravity (India) Limited
Statement of Profit & Loss Account for the year ended 31st March, 2026

Particulars	Note No.	31st Mar 2026 Rupees in Lakhs	31st Mar 2025 Rupees in Lakhs
1 Revenue from operations	20	17919.10	122.30
2 Other Income	21	55.56	74.60
3 Total Revenue		17974.66	196.90
4 Expenses			
Cost of materials consumed	22	0.00	4.29
Purchase of Stock in Trade	23	16117.55	105.91
Changes in inventories of Finished Goods & Stock in Trade	24	0.00	168.29
Employee Benefit Expenses	25	56.92	52.10
Finance cost	26	15.33	13.64
Depreciation and Amortisation Expenses	2.1	16.02	22.61
Other Expenses	27	28.85	65.00
Total Expenses		16234.67	431.84
5 Profit / (Loss) before exceptional items and tax (3 - 4)		1739.99	(234.94)
6 Less : Exceptional items			
7 Profit / (Loss) before tax (5 - 6)		1739.99	(234.94)
8 Tax Expenses			
(a) Current tax		442.79	0.00
(b) Mat Credit Entitlement		0.00	0.00
(c) Short Excess Provision of Tax		0.00	0.00
(d) Deferred Tax		12.17	(34.36)
9 Profit / (Loss) After tax (7 - 8)		1285.03	(200.58)
10 Other Comprehensive Income			
A Items that will not be reclassified to Statement of Profit and Loss		0.00	0.00
B Items that will be reclassified to Statement of Profit and Loss		0.00	0.00
C Income tax related to item not to be reclassified to P&L		0.00	0.00
D Income tax related to item to be reclassified to P&L		0.00	0.00
11 Total Comprehensive Income (9 + 10)		1285.03	(200.58)
12 Earning per equity share (Basic & Diluted)		14.28	(2.23)

1 to 27

Notes Forming Part of the Accounts

In terms of our report attached.

For A V K A S & CO.

Firm Registration No:155352W

Chartered Accountants

CA Akshat Shah

Partner

Membership No :- 629525

UDIN: 26629525VTJOFZ1609

Place: Ahmedabad

Date : 11th May, 2026



For and on behalf of the Board

Mukesh M. Parmar *Kuldipsinh Rathod*
Mukesh M. Parmar Kuldipsinh Rathod
Managing Director **CFO & Director**
(DIN: 11473295) (DIN: 11473323)

Geetanjali
Geetanjali Malik
Company Secretary

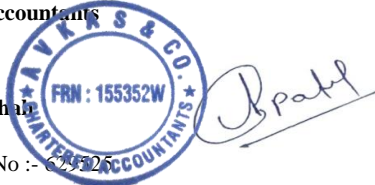
Gravity (India) Limited
Statement of Cash Flow for the year ended 31st March, 2026

	Particulars	2025-2026	2024-2025
		Rupees in Lakhs	Rupees in Lakhs
A.	Cash Flow From Operating Activities		
	Net Profit/(Loss) Before Tax	1739.99	-234.94
	Adjusted for		
	Depreciation & Amortisation	16.02	22.61
	Provision for Doubtful Trade Receivables and Advances	0.00	0.00
	Reversal of Expected Credit Loss	0.00	-33.62
	Compensation against Extinguishment of Shares	0.00	-19.00
	Compensation on Compulsary Acquisition and Damages	0.00	-3.58
	Net Loss/(Gain) on Sale of Property Plant and Investment.	0.00	-16.32
	Interest & Finance cost	15.33	13.64
	Interest Income	0.00	-0.64
	Operating profit before working capital changes	1771.34	-271.85
	Adjustments for:		
	(Increase)/Decrease of Assets		
	Trade and Other receivables	-3121.32	26.58
	Inventories	0.00	172.58
	Other Non-current/Current assets	28.03	-2.47
	Increase/(Decrease) of Liabilities		
	Trade payable / Other Liabilities	1699.82	15.57
	(Increase) / Decrease Other Non Current Assets	13.18	0.00
	Increase / (Decrease) Other current liabilities	90.93	
	Provision Non-current/Current	5.12	20.94
	Cash generated from operations	487.10	-38.65
	Direct Taxes Paid including for past years	-442.79	0.00
	NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES (A)	44.31	-38.65
B.	Cash flow from investing activities		
	Interest Income	0.00	0.64
	Compensation against Extinguishment of Shares	0.00	19.00
	Compensation on Compulsary Acquisition and Damages	0.00	3.58
	Purchase of Property, Plant and Equipment's	-14.51	0.00
	Movement in Investments	3.49	0.00
	Sale of Property, Plant and Equipment's	0.00	32.39
	NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES (B)	-11.02	55.61
C.	Cash flow from financing activities		
	Inflow		
	Increase/(Decrease) in long term borrowing -NET	133.05	7.45
	Increase / (Decrease) Short Term Borrowings	-169.08	0.00
	Outflow		
	Interest paid	0.00	-13.64
	NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES (C)	-36.03	-6.19
	NET CHANGES IN CASH & CASH EQUIVALENTS (A+B+C)	-2.74	10.77
	CASH & CASH EQUIVALENTS AS AT THE BEGINNING OF THE YEAR	16.28	5.51
	CASH & CASH EQUIVALENTS AS AT THE END OF THE YEAR	13.54	16.28

Note : The Above Statement of Cash flow has been prepared under the 'Indirect Method's set out in IND AS 7, Statement of Cash Flow

For A V K A S & CO.
 Firm Registration No:155352W
 Chartered Accountants

CA Akshat Shah
 Partner
 Membership No :- 25325



Place: Ahmedabad
 Date : 11th May, 2026

For and on behalf of the Board

Mukesh M. Parmar *Kuldipsinh Rathod*

Mukesh M. Parmar Kuldipsinh Rathod
 Managing Director CFO & Director
 (DIN: 11473295) (DIN: 11473323)




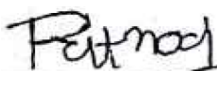

Geetanjali Malik
 Geetanjali Malik
 Company Secretary

GRAVITY (INDIA) LIMITED

Reg Office:- Pares Complex, Building No. C, Gala No. 227A, Near Guru Kripa Hotel, Reti Bunder Road, Kalher Village, Bhiwandi, Thane, Maharashtra, India, 421302

CIN: L62099MH1987PLC042899 Email: acctbillingdnh@gmail.com, Website: www.gravityindia ltd.com

Statement of Impact of Audit Qualifications for the Financial Year ended March 31, 2026 (Standalone)
[See Regulation 33/52 of SEBI (LODR) (Amendment) Regulations, 2016]

I.	Sl. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) (Rs. in Lacs)	Adjuted Audited Figures (audited figures after adjusting for qualifications) (Rs. in Lacs)
	1	Turnover/Total Income	17,974.66	Due to the significance and pervasive nature of the matters described above, we were unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the accompanying standalone financial results.
	2	Total Expenditure	16,234.67	
	3	Net Profit (Loss) after tax	1739.99	
	4	Earnings per share	14.28	
	5	Total Assets	4038.51	
	6	Total Liabilities	2,547.25	
	7	Net Worth	1491.26	
	8	Any other financial items (As felt appropriate by the management)	-	
II Audit Qualification (each audit qualification separately):				
a. Details of Audit Qualification: As per enclosed Audit Report				
b. Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinions / Adverse Opinion				
c. Frequency of qualification: Whether appeared first time / repetitive / since how long continuing: Disclaimer of Opinion First Time				
d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: The management will address all comments mentioned in the Audit Report and necessary actions to be initiated to address all Auditor Observations as per requirements of Accounting Standards and statutory requirements.				
e. For Audit Qualification(s) where the impact is not quantified by the auditor -				
i. Management's estimation on the impact of audit qualification: Not Applicable				
ii. If management is unable to estimate the impact, reasons for the same: Not Applicable				
iii. Auditors' Comments on (i) or (ii) above: Not Applicable.				
III Signatories				
For A V K A S & CO. Chartered Accountants CA Akshat Shah Partner Membership No :- 629525   Date: 11/05/2026 Place: Bhiwandi		For and on behalf of the Board  Mukesh M Parmar (Managing Director)  Kuldipsinh Rathod (CFO & Director)  Geetanjali Malik Company Secretary		

GRAVITY (INDIA) LIMITED
(CIN: L62099MH1987PLC042899)



Date: May 11, 2026

To,
Bombay Stock Exchange Limited
Department of Corporate Services,
25th Floor, P. J. Towers, Dalal Street,
Mumbai-400001

Script Id: 532015

ISIN: INE995A01013

Subject: Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir / Madam,

Pursuant to Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time read, we do hereby confirm, declare and certify that the financial statements do not contain any false, misleading statements of figures and do not omit material fact which may make the statement or figures contained therein misleading.

You are therefore requested to take on record the aforesaid information for your reference.

Thanking You.
Yours Faithfully,

For Gravity (India) Limited



Mukesh Mahendrabhai Parmar
Managing Director
DIN: 11473295

GRAVITY (INDIA) LIMITED
(CIN: L62099MH1987PLC042899)



Date: May 11, 2026

To,
Bombay Stock Exchange Limited
Department of Corporate Services,
25th Floor, P. J. Towers, Dalal Street,
Mumbai-400001

Script Id: 532015

ISIN: INE995A01013

Subject: Non-Applicability of Regulation 23(9) of SEBI (LODR) (Amendments) Regulation, 2018

Dear Sir / Madam,

This is to inform you that Disclosures of the Related Party Transaction on a consolidated basis under Regulation 23(9) of SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2018 is not applicable to our Company.

As per the Regulation 15(2) of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, the compliance with corporate governance provisions as specified in regulations 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 27 and clauses (b) to (i) [and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V shall not apply, in respect of –
The listed entity having paid up equity share capital not exceeding rupees ten crore and net worth not exceeding rupees twenty-five crore, as on the last day of the previous financial year.

In view of above, the Company is exempted under Regulation 15(2) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and consequently the company is also exempted from submitting the Disclosures of the Related Party Transaction on a consolidated basis for the Year Ended 31st March 2026 to the Stock Exchange. Further, we confirm that where the provision of the said regulation becomes applicable to the Company at a later date, the same shall be complied with, within six months from the date on which the provisions become applicable to the Company

Thanking You.
Yours Faithfully,

For Gravity (India) Limited



Mukesh Mahendrabhai Parmar
Managing Director
DIN: 11473295

Registered Office: Paresh Complex, Building No. C, Gala No. 227A, Near Guru Kripa Hotel, Reti Bunder Road, Kalher Village, Bhiwandi, Thane, Maharashtra, India, 421302
Corporate Headquarter: C-804, Krishna Beackon, Near Vaishnodevi Circle, Khoraj, Ahmedabad – 382735
Ph: +91-9725235106
Email: acctbillingdnh@gmail.com / info@gravityindialtd.com | www.gravityindialtd.com