



**Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly and Year to Date 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**

We have reviewed the accompanying statement of standalone unaudited financial results of Graviss Hospitality Limited ("the Company") for the quarter ended 30<sup>th</sup> September, 2025 and year to date results for the period from 1<sup>st</sup> April, 2025 to 30<sup>th</sup> September, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

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

**Emphasis of Matter**

Attention is invited to the matter of accumulated losses of three subsidiaries as at 30<sup>th</sup> September, 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 matters.





Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For A. T. Jain & Co.**  
**Chartered Accountants**  
FRN 103886W

**Sushil Jain**  
**Partner**

Membership No: 033809

Place: Mumbai

Date: 13<sup>th</sup> November, 2025

UDIN: 25033809BMIMMN7513



## GRAVISS HOSPITALITY LIMITED

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

STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025							Rs in Lakhs
Sr. No.	Particulars	STANDALONE					
		Quarter ended			Year to date		Year Ended
		30-09-2025 Unaudited	30-06-2025 Unaudited	30-09-2024 Unaudited	30-09-2025 Unaudited	30-09-2024 Unaudited	31-03-2025 Audited
<b>1.</b>	<b>Income from operations</b>						
	(a) Revenue from Operations	1,183	1,115	1,155	2,297	2,150	5,643
	(b) Other Income	6	21	23	27	40	82
	<b>Total Income</b>	<b>1,189</b>	<b>1,136</b>	<b>1,178</b>	<b>2,325</b>	<b>2,190</b>	<b>5,725</b>
<b>2.</b>	<b>Expenses:</b>						
	(a) Purchases	150	125	115	276	243	616
	(b) Changes in Stock	3	(7)	5	(4)	(3)	(21)
	(c) Employee benefits expenses	332	303	256	634	496	1,174
	(d) Finance Cost	13	11	7	23	14	41
	(e) Depreciation and Amortization Expenses	163	145	124	308	246	520
	(f) Power, Fuel and Water	75	70	79	146	155	318
	(g) Other expenses	608	706	583	1,314	1,086	2,619
	<b>Total Expenses</b>	<b>1,344</b>	<b>1,353</b>	<b>1,168</b>	<b>2,697</b>	<b>2,236</b>	<b>5,267</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>(155)</b>	<b>(217)</b>	<b>9</b>	<b>(372)</b>	<b>(46)</b>	<b>458</b>
<b>4.</b>	<b>Tax expenses</b>						
	Current Tax						
	Deferred Tax Expenses / (Credit)	(81)	(41)	(849)	(122)	(855)	(733)
	Short Provision for Tax of earlier years Reversed						(2)
	<b>Total Tax expenses</b>	<b>(81)</b>	<b>(41)</b>	<b>(849)</b>	<b>(122)</b>	<b>(855)</b>	<b>(735)</b>
<b>5.</b>	<b>Profit (loss) for the period</b>	<b>(74)</b>	<b>(176)</b>	<b>858</b>	<b>(250)</b>	<b>809</b>	<b>1,192</b>
<b>6.</b>	<b>Other Comprehensive Income / (Loss)</b>						
(A)	(i) Items that will not be reclassified to profit or loss						1
	(ii) Income tax relating to items that will not be reclassified to profit or loss						(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						
	<b>Total other comprehensive income</b>						<b>1</b>
<b>7.</b>	<b>Total comprehensive income / (loss) for the period</b>	<b>(74)</b>	<b>(176)</b>	<b>858</b>	<b>(250)</b>	<b>809</b>	<b>1,193</b>
<b>8.</b>	<b>Total comprehensive income / (loss) for the period attributable to:</b>	<b>(74)</b>	<b>(176)</b>	<b>858</b>	<b>(250)</b>	<b>809</b>	<b>1,193</b>
	-Owners of the Company						
	-Non-controlling interest						
<b>9.</b>	<b>Details of equity share capital</b>						
	Paid up Equity Share Capital	1,410	1,410	1,410	1,410	1,410	1,410
	Face value of equity share - Rs.	2	2	2	2	2	2
<b>10.</b>	<b>Earning Per equity share - (Rs.)</b>						
	(i) Basic	(0.10)	(0.25)	1.22	(0.35)	1.15	1.69
	(ii) Diluted	(0.10)	(0.25)	1.22	(0.35)	1.15	1.69

**NOTES:**

1. The above unaudited standalone results for the quarter and six months ended 30 Septmber 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 13-11-2025
2. Hospitality business is the Company's only reportable business segment.
3. 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.
4. 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.
5. Figures for the previous periods have been regrouped/rearranged as necessary to conform to the current period's classification.

Place: Mumbai  
Date: 13-11-2025

For Graviss Hospitality Limited

  
Romil Ratra  
CEO & Whole Time Director



GRAVISS HOSPITALITY LIMITED

Standalone Balance Sheet as at 30-09-2025

(Rs in lacs)

Particulars	As at 30-09-2025	As at 31-03-2025
<b>ASSETS</b>		
<b><u>Non-current assets</u></b>		
Property, plant and equipment	18,537.58	18,048.71
Right of Use Asset	526.90	591.22
Capital Work in Progress	65.78	122.00
<b>Financial Assets</b>		
Investments	25.65	24.89
Loans	3,566.42	3,464.37
Other Financial Assets	106.17	103.49
Other Non-current assets	80.46	102.01
<b>Total Non-current assets</b>	<b>22,908.95</b>	<b>22,456.70</b>
<b><u>Current assets</u></b>		
Inventories	111.21	107.29
<b>Financial Assets</b>		
Investments	503.12	938.25
Trade receivables	85.44	133.46
Cash and cash equivalents	77.56	129.90
Other Balances with Banks	53.37	84.46
Loans	15.90	14.97
Other Financial Assets	0.07	1.05
Current Tax assets (Net)	40.23	30.63
Other current assets	173.64	164.25
<b>Total current assets</b>	<b>1,060.54</b>	<b>1,604.26</b>
<b>Total Assets</b>	<b>23,969.50</b>	<b>24,060.95</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	1,410.39	1,410.39
Other Equity	19,621.93	19,871.93
<b>Total Equity</b>	<b>21,032.32</b>	<b>21,282.32</b>
<b>Liabilities</b>		
<b><u>Non-current liabilities</u></b>		
<b>Financial Liabilities</b>		
Borrowings	206.39	166.19
Lease Liabilities	208.31	250.95
Provisions	85.25	85.25
Deferred tax liabilities (Net)	804.35	926.67
<b>Total Non-current liabilities</b>	<b>1,304.30</b>	<b>1,429.07</b>
<b><u>Current liabilities</u></b>		
<b>Financial Liabilities</b>		
Borrowings	206.93	41.20
Lease Liabilities	84.16	81.51
<b>Trade payables</b>		
Total outstanding dues of Micro and Small Enterprises	33.37	-
Total outstanding dues of creditors other than Micro and Small Enterprise	351.11	372.13
Other Financial Liabilities	704.33	657.68
Other Current liabilities	241.60	184.80
Provisions	11.36	12.25
<b>Total current liabilities</b>	<b>1,632.87</b>	<b>1,349.56</b>
<b>Total Liabilities</b>	<b>2,937.17</b>	<b>2,778.63</b>
<b>Total Equity and Liabilities</b>	<b>23,969.50</b>	<b>24,060.95</b>

**GRAVISS HOSPITALITY LIMITED**

**Standalone Cash Flow Statement for the year ended 30-09-2025**

(Rs in lacs)

Particulars	As at 30-09-2025	As at 30-09-2024
<b>A Cash flows from operating activities</b>		
Net profit before taxation, and extraordinary item	(372.33)	(45.99)
Add: Remeasurement of Employees Benefits Adjusted in OCI	-	-
Net profit before Tax After Adjustment in OCI	(372.33)	(45.99)
<b>Adjustments for:</b>		
<b>Non Cash Items</b>		
Depreciation and Amortisation Expenses	308.25	245.76
Finance Cost	11.88	13.86
Interest Income	(0.87)	(1.22)
Dividend Income	(0.03)	(0.03)
(Profit) / loss on sale of Property, plant and equipment	-	(1.87)
Mark to Market gain /(loss) on investments carried at FVTPL	(23.82)	(32.81)
(Profit) / loss on sale of investments	(1.82)	(0.87)
	293.61	222.81
<b>Operating profit before working capital changes</b>	<b>(78.72)</b>	<b>176.82</b>
<b>Adjustments for:</b>		
Trade receivables	48.02	65.31
Inventories	(3.92)	(3.53)
Loans	(102.97)	(87.80)
Other financial assets	29.38	(26.35)
Other current assets	(9.39)	(15.92)
Lease liabilities	(39.99)	(43.51)
Other Financial Liabilities	46.66	(46.07)
Provisions & Other Current Liabilities	55.91	27.98
Trade payables	12.35	(66.94)
	<b>36.05</b>	<b>(196.84)</b>
<b>Cash generations from operations</b>	<b>(42.67)</b>	<b>(20.02)</b>
Direct taxes paid	(9.60)	(11.00)
<b>Net cash flow from Operating Activities</b>	<b>(52.27)</b>	<b>(31.02)</b>
<b>B Cash flows from investing activities</b>		
Purchase of fixed assets, including intangible assets, CWIP and capital advances	(655.03)	(358.90)
Sale of Fixed Assets	-	2.30
(Purchase) / sale of Investments	460.00	357.21
Interest Income	0.87	1.22
Dividend Income	0.03	0.03
<b>Net cash used in Investing Activities</b>	<b>(194.13)</b>	<b>1.87</b>
<b>C Cash flows from financing activities</b>		
Proceeds from Long-term borrowings	88.00	-
Repayment of Long-term borrowings	(47.79)	(16.05)
Short Term borrowings (Net)	165.73	1.29
Finance Cost	(11.88)	(13.86)
<b>Net cash used in financing activities (C)</b>	<b>194.06</b>	<b>(28.62)</b>
<b>Net Increase / (Decrease) in Cash and cash equivalents (A+B+C)</b>	<b>(52.34)</b>	<b>(57.77)</b>
Opening Cash and Cash Equivalents	129.90	137.78
Closing Cash and Cash Equivalents	77.56	80.01
	<b>52.34</b>	<b>57.77</b>
<b>Breakup of Opening Cash and Cash Equivalents</b>		
Balances with Banks		
In Current Accounts	122.94	130.13
Cash on Hand	6.96	7.65
<b>Cash and Cash Equivalents</b>	<b>129.90</b>	<b>137.78</b>
<b>Breakup of Closing Cash and Cash Equivalents</b>		
Balances with Banks		
In Current Accounts	58.19	58.23
Cash on Hand	19.37	21.78
<b>Cash and Cash Equivalents</b>	<b>77.56</b>	<b>80.01</b>

Disclosure as per Ind AS -7 as below:

Particulars	01-04-2025	Cash Flows	30-09-2025
Long Term Borrowings	166.19	40.21	206.39
Short Term Borrowings	41.20	165.73	206.93
<b>Total Liabilities from financing activities</b>	<b>207.39</b>	<b>205.94</b>	<b>413.33</b>



**A. T. JAIN & Co.**  
CHARTERED ACCOUNTANTS

**Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Year to Date 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**

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Graviss Hospitality Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as the "Group") for the quarter ended 30<sup>th</sup> September, 2025 and year to date results for the period from 1<sup>st</sup> April, 2025 to 30<sup>th</sup> September, 2025 ("the Statement") being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013, and other Accounting Principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim financial information performed by independent auditor of the entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
  - 1) Graviss Catering Private Limited
  - 2) Graviss Hotels and Resorts Limited
  - 3) Graviss Restaurants Private Limited.





5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement of consolidated unaudited financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For A. T. Jain & Co.**  
**Chartered Accountants**  
FRN 103886W



**Sushil Jain**  
**Partner**

Membership No: 033809

Place: Mumbai

Date: 13<sup>th</sup> November, 2025

UDIN: 25033809BMIMMO4677

# GRAVISS HOSPITALITY LIMITED

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

							Rs in Lakhs
STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2025							
Sr. No.	Particulars				Year to date		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	<b>Income from operations</b>						
	(a) Revenue from Operations	1,226	1,170	1,260	2,396	2,372	6,115
	(b) Other Income	17	52	114	69	181	202
	<b>Total Income</b>	<b>1,243</b>	<b>1,222</b>	<b>1,374</b>	<b>2,465</b>	<b>2,553</b>	<b>6,317</b>
2.	<b>Expenses:</b>						
	(a) Purchases	166	147	148	313	318	751
	(b) Changes in Stock	4	(8)	5	(5)	(3)	(21)
	(c) Employee benefits expenses	367	339	295	706	575	1,340
	(d) Finance Cost	20	19	16	39	32	77
	(e) Depreciation and Amortization Expenses	173	161	147	334	291	612
	(f) Power, Fuel and Water	81	77	88	158	173	354
	(g) Other expenses	643	751	633	1,394	1,202	2,991
	<b>Total Expenses</b>	<b>1,453</b>	<b>1,485</b>	<b>1,332</b>	<b>2,939</b>	<b>2,587</b>	<b>6,103</b>
3	<b>Profit before tax (1-2)</b>	<b>(210)</b>	<b>(263)</b>	<b>42</b>	<b>- 473.37</b>	<b>(34)</b>	<b>214</b>
4.	<b>Tax expenses</b>						
	Current Tax	-	-	-	-	-	15
	Deferred Tax Expenses / (Credit)	(81)	(41)	(849)	(122)	(855)	(738)
	Short Provision for Tax of earlier years Reversed	-	-	-	-	-	(2)
	<b>Total Tax expenses</b>	<b>(81)</b>	<b>(41)</b>	<b>(849)</b>	<b>(122)</b>	<b>(855)</b>	<b>(725)</b>
5.	<b>Profit (loss) for the period</b>	<b>(129)</b>	<b>(222)</b>	<b>891</b>	<b>(351)</b>	<b>821</b>	<b>939</b>
6.	<b>Other Comprehensive Income / (Loss)</b>						
(A)	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	1
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	(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	-	-	-	-	-	-
	<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
7.	<b>Total comprehensive income / (loss) for the period</b>	<b>(129)</b>	<b>(222)</b>	<b>891</b>	<b>(351)</b>	<b>821</b>	<b>940</b>
8.	<b>Total comprehensive income / (loss) for the period attributable to:</b>	<b>(129)</b>	<b>(222)</b>	<b>891</b>	<b>940</b>	<b>821</b>	<b>940</b>
	-Owners of the Company	(129)	(222)	891	940	821	940
	-Non-controlling interest	-	-	-	-	-	-
9.	<b>Details of equity share capital</b>						
	Paid up Equity Share Capital	1,410	1,410	1,410	1,410	1,410	1,410
	Face value of equity share - Rs.	2	2	2	2	2	2
10.	<b>Earning Per equity share - (Rs.)</b>						
	(i) Basic	(0.18)	(0.31)	1.26	(0.50)	1.16	1.33
	(ii) Diluted	(0.18)	(0.31)	1.26	(0.50)	1.16	1.33

**NOTES:**

1. The above unaudited consolidated results for the quarter and six months ended 30 Septmber 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 13-11-2025
2. Hospitality business is the Group's only reportable business segment.
3. 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.
4. 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.
5. Figures for the previous periods have been regrouped/rearranged as necessary to conform to the current period's classification.

Place: Mumbai  
Date: 13-11-2025

For Graviss Hospitality Limited

  
Romil Ratra  
CEO & Whole Time Director



## GRAVISS HOSPITALITY LIMITED

Consolidated Balance Sheet as at 30-09-2025

(Rs in lacs)

Particulars	As at 30-09-2025	As at 31-03-2025
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	19,413.70	18,926.45
Capital Work-in-Progress	587.57	643.79
Right of Use Asset	633.10	825.71
Goodwill on consolidation	419.48	419.48
<b>Financial Assets</b>		
Investments	6.76	6.00
Other Financial Assets	137.57	160.82
Other Non-current assets	80.46	102.01
<b>Total Non-current assets</b>	<b>21,278.64</b>	<b>21,084.26</b>
<b>Current assets</b>		
Inventories	115.29	110.77
<b>Financial Assets</b>		
Investments	585.37	938.25
Trade receivables	92.97	143.07
Cash and cash equivalents	109.69	243.76
Other Balances with Banks	67.42	103.23
Loans	15.90	14.97
Other Financial Assets	30.54	27.90
Current Tax assets (Net)	29.56	20.61
Other current assets	236.84	226.12
<b>Total current assets</b>	<b>1,283.58</b>	<b>1,828.69</b>
<b>Total Assets</b>	<b>22,562.22</b>	<b>22,912.95</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity Share capital	1,410.39	1,410.39
Other Equity	17,489.18	17,840.23
<b>Total Equity</b>	<b>18,899.57</b>	<b>19,250.62</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	481.99	431.81
Lease Liabilities	243.84	423.02
Provisions	85.25	85.25
Other non current Liabilities	160.90	150.94
Deferred tax liabilities (Net)	784.32	906.64
<b>Total Non-current liabilities</b>	<b>1,756.30</b>	<b>1,997.67</b>
<b>Current liabilities</b>		
<b>Financial Liabilities</b>		
Borrowings	281.98	116.25
Lease Liabilities	155.89	158.22
<b>Trade payables</b>		
Total outstanding dues of Micro and Small Enterprises	51.59	19.53
Total outstanding dues of creditors other than Micro and Small Enterprises	428.44	458.64
Other Financial Liabilities	731.00	689.02
Other Current liabilities	246.09	210.75
Provisions	11.36	12.25
<b>Total current liabilities</b>	<b>1,906.35</b>	<b>1,664.66</b>
<b>Total Liabilities</b>	<b>3,662.65</b>	<b>3,662.33</b>
<b>Total Equity and Liabilities</b>	<b>22,562.22</b>	<b>22,912.95</b>

**GRAVISS HOSPITALITY LIMITED**

**Consolidated Cash Flow Statement for the year ended 30-09-2025**

(Rs in lacs)

Particulars		As at 30-09-2025	As at 30-09-2025
<b>A</b>	<b>Cash flows from operating activities</b>		
	Net profit before taxation, and extraordinary item	(473.37)	(34.41)
	Add: Remeasurement of Employees Benefits Adjusted in OCI	-	-
	Net profit before Tax After Adjustment in OCI	(473.37)	(34.41)
	<b>Adjustments for:</b>		
	<b>Non Cash Items</b>		
	Depreciation and Amortisation Expenses	333.64	291.23
	Finance Cost	11.90	31.61
	Interest Income	(2.73)	(49.42)
	Dividend Income	(0.03)	(0.03)
	(Profit) / loss on sale of Property, plant and equipment	-	(1.87)
	Mark to market gain on investments carried at FVTPL	(26.07)	(32.81)
	(Profit) / loss on sale of investments	(1.82)	(0.87)
		314.90	237.84
	<b>Operating profit before working capital changes</b>	<b>(158.47)</b>	<b>203.43</b>
	<b>Adjustments for:</b>		
	Trade receivables	50.10	59.27
	Inventories	(4.52)	(8.79)
	Loans	(0.92)	(0.75)
	Other financial assets	56.43	(46.33)
	Other current assets	(10.72)	(91.64)
	Lease liabilities	(75.91)	(69.54)
	Other Financial Liabilities	41.98	(24.89)
	Provisions & Other Current Liabilities	34.44	52.85
	Other Non Current Liabilities	9.97	161.64
	Trade payables	1.87	35.90
		<b>102.70</b>	<b>67.71</b>
	<b>Cash generations from operations</b>	<b>(55.76)</b>	<b>271.14</b>
	Direct taxes paid	(9.04)	(31.09)
	<b>Net cash flow from Operating Activities</b>	<b>(64.80)</b>	<b>240.05</b>
<b>B</b>	<b>Cash flows from investing activities</b>		
	Purchase of fixed assets, including intangible assets, CWIP and capital advances	(656.02)	(335.40)
	Sale of Fixed Assets	-	2.30
	(Purchase)/Sales of Investments	380.00	(48.02)
	Interest Income	2.73	49.42
	Dividend Income	0.03	0.03
	<b>Net cash used in Investing Activities</b>	<b>(273.26)</b>	<b>(331.66)</b>
<b>C</b>	<b>Cash flows from financing activities</b>		
	Proceeds from Long-term borrowings	88.00	256.40
	Repayment of Long-term borrowings	(37.82)	(16.05)
	Short Term borrowings (Net)	165.73	(98.71)
	Finance Cost	(11.90)	(31.61)
	<b>Net cash used in financing activities (C)</b>	<b>204.00</b>	<b>110.03</b>
	<b>Net Increase / (Decrease) in Cash and cash equivalents (A+B+C)</b>	<b>(134.07)</b>	<b>18.42</b>
	Opening Cash and Cash Equivalents	243.76	149.08
	Closing Cash and Cash Equivalents	109.69	167.50
		<b>134.07</b>	<b>(18.42)</b>
	<b>Breakup of Opening Cash and Cash Equivalents</b>		
	Balances with Banks		
	In Current Accounts	235.93	136.08
	Cash on Hand	7.83	13.00
	<b>Cash and Cash Equivalents</b>	<b>243.76</b>	<b>149.08</b>
	<b>Breakup of Closing Cash and Cash Equivalents</b>		
	Balances with Banks		
	In Current Accounts	87.93	141.01
	Cash on Hand	21.77	26.49
	<b>Cash and Cash Equivalents</b>	<b>109.69</b>	<b>167.50</b>

Disclosure as per Ind AS -7 as below:

Particulars	#####	Cash Flows	30-09-2025
Long Term Borrowings	431.81	50.18	481.99
Short Term Borrowings	116.25	165.73	281.98
<b>Total Liabilities from financing activities</b>	<b>548.07</b>	<b>215.91</b>	<b>763.97</b>