



A. T. JAIN & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Standalone Unaudited Quarterly 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 30th June, 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 30th June, 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.

Attention is drawn to the fact that the figures for the 3 months ended 31st March, 2025 as reported in these financial results are the balancing figures between audited figures in respect





of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

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: 13.08.2025

UDIN: 25033809BMIMDN3885

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 THREE MONTHS ENDED 30 JUNE 2025					Rs in Lakhs
Sr. No.	Particulars	STANDALONE			
		Quarter ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
1.	Income from operations				
	(a) Revenue from Operations	1,115	1,789	995	5,643
	(b) Other Income	21	25	17	82
	Total Income	1,136	1,814	1,012	5,725
2.	Expenses:				
	(a) Purchases	125	189	127	616
	(b) Changes in Stock	(7)	(7)	(8)	(21)
	(c) Employee benefits expenses	303	400	240	1,174
	(d) Finance Cost	11	12	7	41
	(e) Depreciation and Amortization Expenses	145	140	122	520
	(f) Power, Fuel and Water	70	81	76	318
	(g) Other expenses	706	781	503	2,619
	Total Expenses	1,353	1,594	1,067	5,267
3	Profit before tax (1-2)	(217)	220	(55)	458
4.	Tax expenses				
	Current Tax	-	-	-	-
	Deferred Tax Expenses / (Credit)	(41)	43	(6)	(733)
	Short Provision for Tax of earlier years Reversed		(2)		(2)
	Total Tax expenses	(41)	41	(6)	(735)
5.	Profit (loss) for the period	(176)	178	(49)	1,192
6.	Other Comprehensive Income / (Loss)	-	-	-	-
(A)	(i) Items that will not be reclassified to profit or loss		1		1
	(ii) Income tax relating to items that will not be reclassified to profit or loss		(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
7.	Total comprehensive income / (loss) for the period	(176)	179	(49)	1,193
8.	Total comprehensive income / (loss) for the period attributable to:	(176)	179	(49)	1,193
	-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
	Face value of equity share - Rs.	2	2	2	2
10.	Earning Per equity share - (Rs.)				
	(i) Basic	(0.25)	0.25	(0.07)	1.69
	(ii) Diluted	(0.25)	0.25	(0.07)	1.69

NOTES:

1. The above unaudited standalone results for the quarter and three months ended 30 June 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 13-08-2025
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. 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 the respective financial year.
6. Figures for the previous periods have been regrouped/rearranged as necessary to conform to the current period's classification.

Place: Mumbai
Date: 13-08-2025

For Graviss Hospitality Limited




Romil Ratna
CEO & Whole Time Director



A. T. JAIN & Co.

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly 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 30th June, 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.
6. Attention is drawn to the fact that the figures for the 3 months ended 31st March 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been reviewed and not subjected to audit.

For A. T. Jain & Co.
Chartered Accountants

FRN: 103886W

Sushil Jain
Partner

Membership No: 033809

Place: Mumbai

Date: 13.08.2025

UDIN: 25033809BMIMDO3078



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 THREE MONTHS ENDED 30 JUNE 2025

Sr. No.	Particulars	CONSOLIDATED			
		Quarter ended		Year Ended	
		30-06-2025 Unaudited	31-03-2025 Audited	30-06-2024 Unaudited	31-03-2025 Audited
1.	Income from operations				
	(a) Revenue from Operations	1,170	1,944	1,112	6,115
	(b) Other Income	52	(1)	67	202
	Total Income	1,222	1,943	1,179	6,317
2.	Expenses:				
	(a) Purchases	147	215	170	751
	(b) Changes in Stock	(8)	(7)	(8)	(21)
	(c) Employee benefits expenses	339	443	279	1,340
	(d) Finance Cost	19	21	16	77
	(e) Depreciation and Amortization Expenses	161	163	145	612
	(f) Power, Fuel and Water	77	89	86	354
	(g) Other expenses	751	991	568	2,991
	Total Expenses	1,485	1,915	1,255	6,103
3.	Profit before tax (1-2)	(263)	28	(76)	214
4.	Tax expenses				
	Current Tax	-	15	-	15
	Deferred Tax Expenses / (Credit)	(41)	38	(6)	(738)
	Short Provision for Tax of earlier years Reversed	-	(2)	-	(2)
	Total Tax expenses	(41)	51	(6)	(725)
5.	Profit (loss) for the period	(222)	(23)	(70)	939
6.	Other Comprehensive Income / (Loss)	-	-	-	-
(A)	(i) Items that will not be reclassified to profit or loss	-	1	-	1
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	(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
7.	Total comprehensive income / (loss) for the period	(222)	(22)	(70)	940
8.	Total comprehensive income / (loss) for the period attributable to:	(222)	(22)	(70)	940
	-Owners of the Company	(222)	(22)	(70)	940
	-Non-controlling interest	-	-	-	-
9.	Details of equity share capital				
	Paid up Equity Share Capital	1,410	1,410	1,410	1,410
	Face value of equity share - Rs.	2	2	2	2
10.	Earning Per equity share - (Rs.)				
	(i) Basic	(0.31)	(0.03)	(0.10)	1.33
	(ii) Diluted	(0.31)	(0.03)	(0.10)	1.33

NOTES:

1. The above unaudited consolidated results for the quarter and three months ended 30 June 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 13-08-2025.
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. 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 the respective financial year.
6. Figures for the previous periods have been regrouped/rearranged as necessary to conform to the current period's classification.

Place: Mumbai
Date: 13-08-2025

For Graviss Hospitality Limited




Romil Ratna
CEO & Whole Time Director