GRAVITY (INDIA) LIMITED

(CIN: L62099MH1987PLC042899)

Date: November 03, 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 November 03, 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 Tuesday, November 03, 2026 at the Registered Office of the Company, inter alia, have considered and approved Un-Audited Standalone Financial Results of the Company for the second quarter ended September 30, 2026.

In this regards, we are enclosing herewith :

1. Un-Audited Standalone Financial Results of the Company for the second quarter ended September 30, 2026, along with Limited Review Report thereon.
2. Statement of Assets & Liabilities and Cash Flow as on September 30, 2026 (Standalone).
3. Non-Applicability of Regulation 23(9) of SEBI (LODR) (Amendments) Regulation, 2018
4. Declaration/Disclosure regarding under Regulation 33(2)(a) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The aforesaid information will also be made available on website of the company.

The meeting commenced at 02:15 PM and concluded at 03:00 PM.

The same may please be taken on record.
Thanking You.
Yours Faithfully,

For Gravity (India) Limited

Mukesh Mahendrabhai Parmar
Digitally signed by Mukesh Mahendrabhai Parmar
Date: 2026.11.03 15:01:34 +05'30'

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

LIMITED REVIEW REPORT

Review Report to,
To,
The Board of Directors of
GRAVITY (INDIA) LIMITED

We have reviewed the accompanying statement of unaudited financial results of **GRAVITY (INDIA) LIMITED** for the quarter ended 30th September, 2026 which are included in the accompanying "Statement of Unaudited Financial Results for the Quarter ended September 30, 2026" together with relevant notes thereon. The statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

The statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the ICAI. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. 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.

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 the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



CA Akshat Shah
Partner
Mem. No. 629525

Place: Ahmedabad
Date: 03rd November, 2026
UDIN: 26629525JRJBTH7697

GRAVITY (INDIA) LIMITED

CIN: L62099MH1987PLC042899

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

Statement of audited Standalone Financial Results for the half year ended and Year to date September 30, 2026

(Rs. In Lakh)

	Particulars	Quarter Ended			Half year ended		For The Year Ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
A	**Date of start of reporting period**	**01-07-2026**	**01-04-2026**	**01-07-2025**	**01-04-2026**	**01-04-2025**	**01-04-2025**
B	**Date of end of reporting period**	**30-09-2026**	**30-06-2026**	**30-09-2025**	**30-09-2026**	**30-09-2025**	**31-03-2026**
C	**Whether results are audited or unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Unaudited**	**Audited**
	Revenue From Operations						
	(a) Revenue From Operations	7,507.65	6,000.08	2,044.09	13,507.73	2,044.09	17,919.10
	(b) Other Income	183.94	9.52	6.05	193.46	40.55	55.56
	Total Revenue from operations (net)	**7,691.58**	**6,009.60**	**2,050.14**	**13,701.18**	**2,084.64**	**17,974.66**
	Expenditure						
	(a) Cost of materials consumed	-	-	-	-		
	(b) Purchases of stock-in-trade	6,652.85	5,087.78	1,819.97	11,740.63	1,819.97	16,117.55
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade			-	-	-	
	(d) Employee benefit expense	6.59	3.88	10.19	10.47	21.21	56.92
	(e) Finance Costs	7.78	0.03	-	7.81	4.31	15.33
	(e) Depreciation and amortisation expense	2.97	4.05	5.42	7.02	10.84	16.02
	(f) Other Expenses	1.58	108.67	19.01	110.25	23.94	28.85
	Total expenses	**6,671.77**	**5,204.41**	**1,854.59**	**11,876.18**	**1,880.27**	**16,234.67**
	Profit (loss) Before exceptional & Extraordinary items and Tax	**1,019.82**	**805.19**	**195.55**	**1,825.01**	**204.37**	**1,739.99**
	Exceptional items						
	Profit (loss) from ordinary activities before tax	**1,019.82**	**805.19**	**195.55**	**1,825.01**	**204.37**	**1,739.99**
	Tax Expenses - Current Tax	254.79	202.64	51.43	457.43	51.43	442.79
	(less):· MAT Credit	-	-	-		-	
	Current Tax Expense Relating to Prior years	-	-	-		-	
	Deferred Tax (Assets)/llabtlltles	-	1.89	(0.79)	1.89	1.43	12.17
	Profit (loss) from ordinary activities	**765.03**	**600.66**	**144.91**	**1,365.69**	**151.51**	**1,285.03**
	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to profit or loss						
	Income tax relating to items that will not be						
	Items that will be reclassified to profit or loss						
	Income tax relating to items that will be reclassified to						
	Total Profit After Other Comprehensive Income	**765.03**	**600.66**	**144.91**	**1,365.69**		**1,285.03**
	Profit/(Loss) From Discountinuing Operation Before Tax Expenses of Discontinuing Operations						
	Net Profit/(Loss) from Discountinuing Opration After	-	-	-			
	Profit(Loss) For Period Before Minority Interest	**-**	**-**	**-**			
	Share Of Profit / Loss Associates						
	Profit/Loss Of Minority Interset						
	Net Profit (+)/ Loss (-) For the Period	**765.03**	**600.66**	**144.91**	**1,365.69**		**1,285.03**
	Details of equity share capital						
	Paid-up equity share capital	900.20	900.20	900.20	900.20	900.20	900.20
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-		-		-	
	Earnings per share (EPS)						
	Basic earnings per share from countinuing And Discountinuing operations	8.50	6.67	1.61	15.17	1.68	14.27
	Diluted earnings per share from countinuing And Discountinuing operations	8.50	6.67	1.61	15.17	1.68	14.27

sr no.	Notes
1	The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on November 03, 2026.
2	The Statutory Auditors have carried out Limited Review of the un-audited financial Results of the Compnay for the Quarter ended on 30/09/2026.
3	These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time and considering going concern aussmption.
4	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.
5	Statement of Assets and Liabilities and cashflow statement as on 30th September 2026 is enclosed herewith.
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
7	In the absence of readily available fair value information for the assets sold, the Company has considered the carrying amount (book value) of the respective assets for calculating the gain or loss on disposal. Accordingly, the gain or loss has been determined by comparing the sale consideration with the carrying amount of the assets as recorded in the books of account.

For,GRAVITY (INDIA) LIMITED

Mukesh Mahendrabhai Parmar

Digitally signed by Mukesh Mahendrabhai Parmar
Date: 2026.11.03 15:02:08 +05'30'

Mukesh Mahendrabhai Parmar
(Managing Director)
DIN : 11473295

Date : 03-11-2026
Place : Bhiwandi

GRAVITY (INDIA) LIMITED

CIN: L62099MH1987PLC042899

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

Standalone Statement of Balance Sheet as at 30th September, 2026

(Rupees in Lakhs)

Particulars	As at 30th September, 2026	As at 31st March, 2026
ASSETS		
Non-current assets		
(a) Property, plant and equipment	9.42	168.94
(b) Capital work-in-progress		
(c) Other Intangible Assets		
(d) Financial assets		
(i) Investments		
(ii) Trade receivables		
(iii) Loan	81.37	
(e) Deferred Tax Assets	234.01	235.91
(f) Other non-current asset		23.31
Total non-current assets	**324.80**	**428.16**
Current assets		
(a) Inventories		
(b) Financial assets		
(i) Trade receivables	16,961.13	3,471.79
(ii) Cash and cash equivalents	1.11	13.54
(iii) Other bank balance	13.08	
(iv) Other financial asset		62.19
(v) Loans, Advances and Deposites	73.62	
(c) Income/Current tax assets (net)		
(c) Other current assets	35.80	62.83
Total current assets	**17,084.74**	**3,610.35**
TOTAL ASSETS	**17,409.53**	**4,038.51**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	900.20	900.20
(b) Other equity	1,956.80	591.06
Total equity	**2,857.00**	**1,491.26**
Non-current liabilities		-
(a) Financial liabilities		
(i) Borrowings	156.97	224.24
(b) Defferred tax liability (net)		
(c) Other non current liabilities	15.78	15.78
Total non current liabilities	**172.75**	**240.02**
Current liabilities		-
(a) Financial liabilities		
(i) Borrowings		15.31
(ii) Trade payable		
1. Dues of micro enterprises and small enterprises		
2. Dues of creditor other than micro enterprises and small enterprises	13,433.41	1,749.41
(iii) Other financial liabilities		
(b) Provision	16.40	5.12
(c) Income/Current tax liabilities (net)	903.46	442.79
(e) Other current liabilities	26.51	94.60
Total current liabilities	**14,379.78**	**2,307.23**
TOTAL EQUITY AND LIABILITIES	**17,409.53**	**4,038.51**

For,GRAVITY (INDIA) LIMITED

Mukesh Mahendrabhai Parmar

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Date: 2026.11.03 15:02:33 +05'30'

Mukesh Mahendrabhai Parmar
(Managing Director)
DIN : 11473295

Date :- 03/11/2026
Place :- Bhiwandi

GRAVITY (INDIA) LIMITED

CIN: L62099MH1987PLC042899

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

Statement of audited Standalone Cash Flow Statement for the year ended September 30, 2026

	Particulars	As on 30th September, 2026	As on 31st March, 2026
		Rs. In Lakhs	Rs. In Lakhs
A.	**Cash flow from operating activities**		
	Profit before Tax	1,825.01	1,739.99
	Adjustments for:		
	Depreciation and amortisation	7.02	16.02
	Interest Income		-
	Finance costs	7.81	15.33
	Profit on Sale of Fix Asset	(183.94)	-
	Reversal of expected credit loss	-	-
	Compensation against Extinguishment of share		
	Compensation on sompulsory Acquisition and damages		
	Provision for doubtful trade receivable		
	Operating profit / (loss) before working capital changes	**1,655.90**	**1,771.34**
	Movements in Working Capital		
	(Increase) / Decrease Inventories	-	-
	(Increase) / Decrease Short-term loans and advances		
	Increase / (Decrease) Trade payables	11,684.00	1,699.82
	(Increase) / Decrease Trade Receivables	(13,489.34)	(3,121.32)
	(Increase)/Decrease in loans, advances & deposits (current)	(73.62)	
	(Increase)/Decrease in other financial assets	62.19	
	(Increase) / Decrease Other Non Current Assets	23.31	28.03
	(Increase) / Decrease Other Non Current Liabilties		13.18
	Increase / (Decrease) Short Term Provisions	11.28	
	Increase / (Decrease) Other current Assets	27.06	
	Increase / (Decrease) Other Current Liabilities	(68.09)	90.93
	Provision for other Non Current Assests		5.12
	Net Cash Generated/(Used in) Operations	**(1,823.21)**	**-1,284.24**
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	3.24	(442.79)
	Dividend & Dividend Tax Paid	-	-
	Net cash flow from / (used in) operating activities (A)	**-164.08**	**44.31**
B.	**Cash flow from Investing activities**		
	Loan	(81.37)	-
	Compensation against Extinguishment of share	-	-
	Compensation on sompulsory Acquisition and damages	-	-
	Purchase of Fixed Assets		(14.51)
	Movement In Investments	-	3.49
	sales of Property plant and equipment	336.49	-
	Dividend Received	-	-
	Net cash flow from / (used in) investing activities (B)	**255.12**	**-11.02**
C.	**Cash flow from financing activities**		
	Finance cost	(7.81)	-
	Increase / (Decrease) Long Term Borrowings	(67.27)	133.05
	Increase / (Decrease) Short Term Borrowings	(15.31)	(169.08)
	Other equity movement	-	
	Net cash flow from / (used in) financing activities (C)	**-90.39**	**-36.03**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	**0.65**	**-2.74**
	Cash and cash equivalents at the beginning of the year	13.54	16.28
	Cash and cash equivalents at the end of the year *	**14.19**	**13.54**
	*** Comprises:**		
	(a) Cash on hand	1.11	1.28
	(b) Balances with banks		
	(i) In current accounts	13.08	12.26
	(ii) In deposit accounts		
	Total	**14.19**	**13.54**

For,GRAVITY (INDIA) LIMITED

Mukesh Mahendrabhai Parmar

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Mukesh Mahendrabhai Parmar
(Managing Director)
DIN : 11473295

Date :- 03/11/2026
Place :- Bhiwandi

GRAVITY (INDIA) LIMITED

(CIN: L62099MH1987PLC042899)

Date: November 03, 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 half Year Ended 30th September, 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
Digitally signed by Mukesh Mahendrabhai Parmar
Date: 2026.11.03 15:03:14 +05'30'

Mukesh Mahendrabhai Parmar
Managing Director
DIN: 11473295

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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

GRAVITY (INDIA) LIMITED

(CIN: L62099MH1987PLC042899)

Date: November 03, 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
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Date: 2026.11.03 15:03:31 +05'30'

Mukesh Mahendrabhai Parmar
Managing Director
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