

November 11, 2024

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

Scrip Code: 509546

Dear Sir/Madam,

Subject: Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2024 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board of Directors at their meeting held on November 11, 2024 have, *inter alia*, considered and approved the Un-audited Standalone and Consolidated Financial results along with the Limited Review Report of the Company for the quarter and half year ended September 30, 2024.

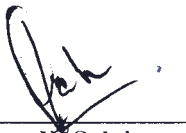
We are hereby enclosing the Un-audited Financial Results along with the Limited Review Report for the quarter and half year ended September 30, 2024.

You are requested to take the above on record.

Thanking you.

Yours truly,

For Graviss Hospitality Limited



Jalpa H. Salvi
Company Secretary & Compliance Officer



Encl.:a/a



A. T. JAIN & Co.

CHARTERED ACCOUNTANTS

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 30th September, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("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 September, 2024 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: 11th November, 2024

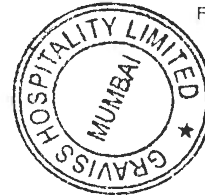
UDIN: 24033809BKASJR6152

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 2024						Rs in Lakhs
Sr. No.	Particulars	STANDALONE				
		Quarter ended		Year to date		Year Ended
		30-09-2024 Unaudited	30-06-2024 Unaudited	30-09-2023 Unaudited	30-09-2024 Unaudited	30-09-2023 Unaudited
1.	Income from operations					
	(a) Revenue from Operations	1,155	995	959	2,150	2,098
	(b) Other Income	23	17	38	40	58
	Total Income	1,178	1,012	996	2,190	2,156
2.	Expenses:					
	(a) Purchases	115	127	108	243	246
	(b) Changes in Stock	5	(8)	3	(3)	(9)
	(c) Employee benefits expenses	256	240	225	496	450
	(d) Finance Cost	7	7	5	14	8
	(e) Depreciation and Amortization Expenses	124	122	95	246	188
	(f) Power, Fuel and Water	79	76	72	155	150
	(g) Other expenses	583	503	732	1,086	1,268
	Total Expenses	1,168	1,067	1,240	2,236	2,301
3.	Profit before tax (5-6)	9	(55)	(243)	(46)	(145)
4.	Tax expenses					
	Current Tax	-	-	-	-	-
	Deferred Tax Expenses / (Credit)	(849)	(6)	(32)	(855)	(8)
	Short Provision for Tax of earlier years Reversed	-	-	-	-	0
	Total Tax expenses	(849)	(6)	(32)	(855)	(7)
5.	Profit (loss) for the period	858	(49)	(212)	809	(138)
6.	Other Comprehensive Income / (Loss)					
(A)	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-
(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	-	-	-	-	-
7.	Total comprehensive income / (loss) for the period	858	(49)	(212)	809	(138)
8.	Total comprehensive income / (loss) for the period attributable to:	858	(49)	(212)	809	(138)
	-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	1.22	(0.07)	(0.30)	1.15	(0.20)
	(ii) Diluted	1.22	(0.07)	(0.30)	1.15	(0.20)

Place: Mumbai
Date: 11-11-2024.



For Graviss Hospitality Limited


Romil Ratra
Whole Time Director

NOTES:

1. The above unaudited consolidated results for the quarter and six months ended 30 September 2024 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 11-11-2024.
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 period 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. Figures for the previous periods have been regrouped/rearranged as necessary to conform to the current period's classification.
7. 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.

Place: Mumbai
Date: 11-11-2024.



For Graviss Hospitality Limited


Romil Ratra
Whole Time Director

GRAVISS HOSPITALITY LIMITED

Standalone Balance Sheet as at 30-09-2024

(Rs in lacs)

Particulars	As at 30-09-2024	As at 31-03-2024
ASSETS		
Non-current assets		
Property, plant and equipment	17,329.11	17,343.91
Right of Use Asset	230.06	7.27
Capital Work in Progress	973.84	693.13
Financial Assets		
Investments	26.17	20.33
Loans	3,375.28	3,288.23
Other Financial Assets	84.07	57.97
Other Non-current assets	45.75	152.21
Total Non-current assets	22,064.28	21,563.05
Current assets		
Inventories	89.37	85.84
Financial Assets		
Investments	671.00	1,000.37
Trade receivables	94.14	159.45
Cash and cash equivalents	80.01	137.78
Other Balances with Banks	8.71	8.46
Loans	18.08	17.33
Income Tax assets (Net)	43.81	32.81
Other current assets	123.42	107.49
Total current assets	1,128.53	1,549.53
Total Assets	23,192.81	23,112.58
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,410.39	1,410.39
Other Equity	19,487.94	18,678.72
Total Equity	20,898.33	20,089.11
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	63.76	79.81
Lease Liabilities	145.83	3.90
Provisions	70.56	70.56
Deferred tax liabilities (Net)	803.72	1,658.93
Total Non-current liabilities	1,083.88	1,813.20
Current liabilities		
Financial Liabilities		
Borrowings	31.43	30.14
Lease Liabilities	87.51	3.43
Trade payables		
Total outstanding dues of Micro and Small Enterprises	-	-
Total outstanding dues of creditors other than Micro and Small Enterprises	333.24	400.18
Other Financial Liabilities	508.33	554.40
Other Current liabilities	242.00	211.50
Provisions	8.09	10.61
Total current liabilities	1,210.60	1,210.26
Total Liabilities	2,294.48	3,023.47
Total Equity and Liabilities	23,192.81	23,112.58

Place: Mumbai
Date: 11-11-2024

For Graviss Hospitality Limited



[Signature]
Romil Ratra
Whole Time Director

GRAVISS HOSPITALITY LIMITED
Unaudited Standalone Cash Flow Statement as on 30th September, 2024

(Rs in lacs)

	Particulars		As at 30-09-2024		As at 30-09-2023
A	Cash flows from operating activities				
	Net profit before taxation, and extraordinary item		(45.99)		(144.71)
	Less: Remeasurement of Employees Benefits Adjusted in OCI		-		-
	Net profit before Tax After Adjustment in OCI		(45.99)		(144.71)
	Adjustments for:				
	Non Cash Items				
	Depreciation and Amortisation Expenses	245.76		188.50	
	Finance Cost	13.86		7.68	
	Interest Income	(1.22)		(16.86)	
	Dividend Income	(0.03)		(0.01)	
	(Profit) / loss on sale of fixed assets	(1.87)			
	Mark to Market gain /(loss) on equity shares	(32.81)		(24.30)	
	(Profit) / loss on sale of investments	(0.87)	222.81	(1.34)	153.67
	Operating profit before working capital changes		176.82		8.96
	Adjustments for:				
	Trade and other receivables	65.31		90.87	
	Inventories	(3.53)		(9.19)	
	Loans	(87.80)		(76.88)	
	Other financial assets	(26.35)		(4.87)	
	Other current assets	(15.92)		(33.86)	
	Lease liabilities	(43.51)		(1.56)	
	Other Financial Liabilities	(46.07)		(20.84)	
	Other Current Liabilities	27.98		(35.95)	
	Trade and other payables	(66.94)	(196.84)	2.95	(89.33)
	Cash generations from operations		(20.02)		(80.37)
	Direct taxes paid		(11.00)		(14.45)
	Net cash flow from Operating Activities		(31.02)		(94.82)
B	Cash flows from Investing activities				
	Purchase of fixed assets, including intangible assets, CWIP and capital advances	(358.90)		(17.03)	
	Sale of Fixed Assets	2.30			
	(Purchase)/Sales of Investments	357.21		44.54	
	Interest Income	1.22		16.86	
	Dividend Income	0.03		0.01	
	Net cash used in Investing Activities		1.87		44.38
C	Cash flows from financing activities				
	Proceeds from Long-term borrowings	-		-	
	Repayment of Long-term borrowings	(16.05)		(14.84)	
	Short Term borrowings (Net)	1.29		1.06	
	Finance Cost	(13.86)		(7.68)	
	Net cash used in financing activities (C)		(28.62)		(21.45)
	Net Increase / (Decrease) in Cash and cash equivalents (A+B+C)		(57.77)		(71.89)
	Opening Cash and Cash Equivalents		137.78		169.66
	Closing Cash and Cash Equivalents		80.01		97.77
			57.77		71.89
	Breakup of Opening Cash and Cash Equivalents				
	Balances with Banks				
	In Current Accounts		130.13		151.38
	Cash on Hand		7.65		18.28
	Cash and Cash Equivalents		137.78		169.66
	Breakup of Closing Cash and Cash Equivalents				
	Balances with Banks				
	In Current Accounts		58.23		76.60
	Cash on Hand		21.78		21.17
	Cash and Cash Equivalents		80.01		97.77

Disclosure as per Ind AS -7 as below:

Particulars	01-04-2024	Cash Flows	30-09-2024
Long Term Borrowings	77.20	(16.05)	61.15
Short Term Borrowings	30.14	1.29	31.43
Total Liabilities from financing activities	134.91	(14.76)	92.58

Place: Mumbai
Date: 11-11-2024

For Graviss Hospitality Limited


Romil Ratra
Whole Time Director





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 30th September, 2024 and year to date results for the period from 1st April, 2024 to 30th September, 2024 ("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: 11th November, 2024

UDIN: 24033809BKASJS9701

GRAVISS HOSPITALITY LIMITED

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

PART-I				Rs In Lakhs			
STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2024							
Sr. No.	Particulars	CONSOLIDATED					Year Ended 31-03-2024 Audited
		30-09-2024 Unaudited	30-06-2024 Unaudited	30-09-2023 Unaudited	30-09-2024 Unaudited	30-09-2023 Unaudited	
1.	Income from operations						
	(a) Revenue from Operations	1,260	1,112	959	2,372	2,098	5,414
	(b) Other Income	114	67	39	181	60	107
	Total Income	1,374	1,179	997	2,553	2,158	5,521
2.	Expenses:						
	(a) Purchases	148	170	108	318	246	621
	(b) Changes in Stock	5	(8)	3	(3)	(9)	(16)
	(c) Employee benefits expenses	295	279	225	575	450	1,055
	(d) Finance Cost	16	16	5	32	8	13
	(e) Depreciation and Amortization Expenses	147	145	95	291	189	385
	(f) Power, Fuel and Water	88	86	72	173	150	298
	(g) Other expenses	633	568	751	1,202	1,337	2,788
	Total Expenses	1,332	1,255	1,259	2,587	2,370	5,144
3	Profit before tax (5-6)	42	(76)	(262)	(34)	(213)	378
4.	Tax expenses						
	Current Tax	-	-	-	-	-	-
	Deferred Tax Expenses / (Credit)	(849)	(6)	(32)	(855)	(8)	76
	Short Provision for Tax of earlier years Reversed	-	-	-	0	0	1
	Total Tax expenses	(849)	(6)	(32)	(855)	(7)	76
5.	Profit (loss) for the period	891	(70)	(230)	821	(206)	301
6.	Other Comprehensive Income / (Loss)						
(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	-	-	-	-	-	-
	Total other comprehensive income	-	-	-	-	-	1
7.	Total comprehensive income / (loss) for the period	891	(70)	(230)	821	(206)	302
8.	Total comprehensive income / (loss) for the period attributable to:	891	(70)	(230)	821	(206)	302
	-Owners of the Company	891	(70)	(230)	821	(206)	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	1,410
	Face value of equity share - Rs.	2	2	2	2	2	2
10.	Earning Per equity share - (Rs.)						
	(i) Basic	1.26	(0.10)	(0.33)	1.16	(0.29)	0.43
	(ii) Diluted	1.26	(0.10)	(0.33)	1.16	(0.29)	0.43

PART-II							Rs in Lakhs
STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2024							
Sr. No.	Particulars	30-09-2024 Unaudited	30-06-2024 Unaudited	30-09-2023 Unaudited	Year to date 30-09-2024 Unaudited 30-09-2023 Unaudited		Year Ended 31-03-2024 Audited
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
1.	Segment revenue						
	(a) Hospitality	1,260	1,112	959	2,372	2,098	5,414
	(b) Real Estate	-	-	-	-	-	-
	Revenue from operations	1,260	1,112	959	2,372	2,098	5,414
2.	Segment results						
	(a) Hospitality	(70)	(119)	(283)	(189)	(205)	381
	(b) Real Estate	(2)	(24)	(18)	(26)	(88)	(111)
	Total Segment results	(72)	(143)	(301)	(215)	(273)	270
	Add:						
	Other income	114	67	39	181	60	107
3.	Profit before tax	42	(76)	(262)	(34)	(213)	378
4.	Segment Assets						
	Hospitality	21,819	21,831	20,591	21,819	20,591	21,446
	Real Estate	41	39	116	41	116	73
	Total Segment Assets	21,860	21,870	20,707	21,860	20,707	21,520
5.	Segment Liabilities						
	Hospitality	3,071	3,982	2,699	3,071	2,699	3,036
	Real Estate	78	78	210	78	210	178
	Total Segment Liabilities	3,148	4,060	2,909	3,148	2,909	3,214

Place: Mumbai
Date: 11-11-2024.

For Graviss Hospitality Limited

Romil Ratra
Whole Time Director



NOTES:

1. The above unaudited standalone results for the quarter and six months ended 30 September 2024 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 11-11-2024.
2. Hospitality business is the Company's only reportable business segment.
3. During the period 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. Figures for the previous periods have been regrouped/rearranged as necessary to conform to the current period's classification.
7. 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.

Place: Mumbai
Date: 11-11-2024.



For Graviss Hospitality Limited

A handwritten signature in black ink, appearing to read "Romil Ratra".

Romil Ratra
Whole Time Director

GRAVISS HOSPITALITY LIMITED

Consolidated Balance Sheet as at 30-09-2024

(Rs in lacs)

Particulars	As at 30-09-2024	As at 31-03-2024
ASSETS		
Non-current assets		
Property, plant and equipment	18,211.64	18,211.47
Capital Work-in-Progress	1,684.83	1,447.48
Right of Use Asset	426.69	7.27
Financial Assets		
Investments	8.28	10.47
Other Financial Assets	115.24	70.64
Other Non-current assets	45.75	152.21
Total Non-current assets	20,492.42	19,899.54
Current assets		
Inventories	94.64	85.84
Financial Assets		
Investments	670.00	1,000.37
Trade receivables	104.53	163.80
Cash and cash equivalents	167.50	149.08
Other Balances with Banks	27.27	61.68
Loans	18.08	17.33
Other Financial Assets	36.13	-
Income Tax assets (Net)	49.03	32.99
Other current assets	200.88	109.24
Total current assets	1,368.06	1,620.33
Total Assets	21,860.48	21,519.86
EQUITY AND LIABILITIES		
Equity		
Equity Share capital	1,410.39	1,410.39
Other Equity	17,301.59	16,895.06
Total Equity	18,711.98	18,305.45
Liabilities		
Non-current liabilities		
Financial Liabilities		
Borrowings	320.15	79.81
Lease Liabilities	328.39	3.90
Other non current Liabilities	161.64	-
Provisions	70.56	70.56
Deferred tax liabilities (Net)	788.68	1,658.93
Total Non-current liabilities	1,669.43	1,813.20
Current liabilities		
Financial Liabilities		
Borrowings	106.48	205.19
Lease Liabilities	116.16	3.43
Trade payables		
Total outstanding dues of Micro and Small Enterprises	12.19	-
Total outstanding dues of creditors other than Micro and Small Enterprises	429.38	405.67
Other Financial Liabilities	539.64	564.54
Other Current liabilities	267.12	211.76
Provisions	8.09	10.61
Total current liabilities	1,479.07	1,401.20
Total Liabilities	3,148.50	3,214.41
Total Equity and Liabilities	21,860.48	21,519.86

Place: Mumbai
Date: 11-11-2024

For Graviss Hospitality Limited

Romil Ratra
Whole Time Director



GRAVISS HOSPITALITY LIMITED
Unaudited Consolidated Cash Flow Statement as on 30th September, 2024
(Rs in lacs)

	Particulars	As at 30-09-2024	As at 30-09-2023
A	Cash flows from operating activities		
	Net profit before taxation, and extraordinary item	(34.41)	(212.67)
	Less: Remeasurement of Employees Benefits Adjusted in OCI	-	-
	Net profit before Tax After Adjustment in OCI	(34.41)	(212.67)
	Adjustments for:		
	Non Cash Items		
	Depreciation and Amortisation Expenses	291.23	189.30
	Finance Cost	31.61	7.68
	Interest Income	(49.42)	(18.08)
	Dividend Income	(0.03)	(0.01)
	(Profit) / loss on sale of fixed assets	(1.87)	-
	Mark to market gain on equity shares	(32.81)	(24.30)
	(Profit) / loss on sale of investments	(0.87)	(1.45)
		237.84	153.14
	Operating profit before working capital changes	203.43	(59.53)
	Adjustments for:		
	Trade and other receivables	59.27	163.67
	Inventories	(8.79)	(9.19)
	Loans	(0.75)	(3.00)
	Other financial assets	(46.33)	(65.38)
	Other current assets	(91.64)	(33.86)
	Lease liabilities	(69.54)	(1.56)
	Other Financial Liabilities	(24.89)	(21.21)
	Other Current Liabilities	52.85	(36.10)
	Other Non Current Liabilities	161.64	-
	Trade and other payables	35.90	(1.04)
		67.71	(7.68)
	Cash generations from operations	271.14	(67.21)
	Direct taxes paid	(31.09)	(7.45)
	Net cash flow from Operating Activities	240.05	(74.65)
B	Cash flows from investing activities		
	Purchase of fixed assets, including intangible assets, CWIP and capital advances	(335.40)	(26.24)
	Sale of Fixed Assets	2.30	-
	(Purchase)/Sales of Investments	(48.02)	93.35
	Interest Income	49.42	18.08
	Dividend Income	0.03	0.01
	Net cash used in Investing Activities	(331.66)	85.21
C	Cash flows from financing activities		
	Proceeds from Long-term borrowings	256.40	(0.00)
	Repayment of Long-term borrowings	(16.05)	(14.84)
	Short Term borrowings (Net)	(98.71)	(61.44)
	Finance Cost	(31.61)	(7.68)
	Net cash used in financing activities (C)	110.03	(83.95)
	Net Increase / (Decrease) in Cash and cash equivalents (A+B+C)	18.42	(73.40)
	Opening Cash and Cash Equivalents	149.08	183.67
	Closing Cash and Cash Equivalents	167.50	110.27
		(18.42)	73.40
	Breakup of Opening Cash and Cash Equivalents		
	Balances with Banks		
	In Current Accounts	136.08	156.46
	Cash on Hand	13.00	27.21
	Cash and Cash Equivalents	149.08	183.67
	Breakup of Closing Cash and Cash Equivalents		
	Balances with Banks		
	In Current Accounts	141.01	80.59
	Cash on Hand	26.49	29.67
	Cash and Cash Equivalents	167.50	110.27

Disclosure as per Ind AS -7 as below:

Particulars	01-04-2024	Cash Flows	30-09-2024
Long Term Borrowings	79.81	240.34	320.15
Short Term Borrowings	205.19	(98.71)	106.48
Total Liabilities from financing activities	285.00	141.63	426.62

 Place: Mumbai
 Date: 11-11-2024

For Graviss Hospitality Limited

 Romil Ratra
 Whole Time Director
