

GRAVITY (INDIA) LIMITED
(CIN: L62099MH1987PLC042899)



Date: February 08, 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 **February 07, 2026** (Revised).

Dear Sir / Madam,

With reference to our earlier announcement of February 07, 2025, pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirement) Regulations, 2015, intimation about outcome of Board Meeting held on February 07, 2026, we wish to inform that there has been inadvertent typographical error in figures in the column for the period ended Nine months as under:

(Rs. in Lacs)			
Sr. No.	Particulars	Erroneous Figure Nine months ended 31/12/2025	Correct Figure Nine months ended 31/12/2025
1.	(a) Revenue From Operations	8025.93	7,995.06
2.	(b) Other Income	10.89	41.76

Please note that there have been no changes in Total Revenue and Profit figures of the financial Results. We are uploading herewith revised Un-audited Financial Results (Standalone) for the quarter ended December 31, 2025 along with the limited review reports thereon.

The meeting commenced at 5:30 PM and concluded at 6:10 PM.

The same may please be taken on record.

Thanking You.
Yours Faithfully,

For Gravity (India) Limited

Geetanjali Malik
Company Secretary & Compliance Officer



Registered Office: Shree Rajlaxmi Commercial Complex, Building "M", 104, 1st Floor, Thane Bhiwandi Road, Village Kalher, Bhiwandi – 421302, India
Corporate Headquarter: 307, The Rishikesh 2, Navrangpura, Ahmedabad – 380009, India
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Independent Auditor's Limited Review Report on Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)

**To,
The Board of Directors of
Gravity India Ltd**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Gravity India Ltd. ("the Company") for the quarter and nine month ended 31st December 2025 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on 6TH February 2025, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder 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 Engagement (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 financial statement is 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 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.

Basis for Qualified Conclusion

The Company has not provided for its defined benefit obligation in respect of gratuity, as required under Ind AS 19, Employee Benefits, which mandates recognition of such obligations based on actuarial valuation. In the absence of an actuarial valuation, we are unable to determine the impact of this non-compliance on the profit or loss for the quarter and the year-to-date period ended 31 December 2025.

Further, the Company has not recognized right of use assets and corresponding lease liabilities in accordance with Ind AS 116, Leases, in its financial results for the quarter and year-to-date period ended 31 December 2025. Consequently, the financial position,

financial performance, and cash flows are materially misstated to that extent and do not present a true and fair view in accordance with the applicable financial reporting framework.

During the course of our review, it was also observed that the Company has not deposited the Tax Deducted at Source (TDS) amounts deducted while making payments to various parties during the quarter as well as for the year-to-date period.

Additionally, we were unable to verify the existence and valuation of fixed assets due to non-availability of adequate supporting records and documentation.

Qualified Conclusion

Based on our review conducted as stated above, and except for the possible effects of the matters described in the Basis for Qualified Conclusion section, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited standalone financial results, prepared in accordance with the applicable Indian Accounting Standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed.

Accordingly, the accompanying unaudited standalone financial results are subject to the qualifications mentioned above and do not present a true and fair view, to the extent of those qualifications, of the financial performance and other financial information of the Company for the quarter and year-to-date period ended 31 December 2025.

For
A V K A S & Co
Firm Registration No.: 155352W



CA Akshat Shah
(Partner)
Membership No.: 629525
UDIN: 26629525IMNYUJ2894

Place: Ahmedabad
Date: 07/02/2026

GRAVITY (INDIA) LIMITED

CIN: L62099MH1987PLC042899

Registered Office: Paresh Complex, Building No. "C" Gala No.227A, Near Guru Kripa Hotel,
Reti Bunder Road, Village Kalher, Bhiwandi – 421302 (INDIA)

Statement of Unaudited Standalone Financial Results for the Quarter and year to data ended December 31, 2025

(Rs. In Lakh)						
Particulars		Quarter Ended			Nine Months ended	
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024
A	Date of start of reporting period	01-10-2025	01-07-2025	01-10-2024	01-04-2025	01-04-2024
B	Date of end of reporting period	31-12-2025	30-09-2025	31-12-2024	31-12-2024	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations		5,950.97	2,044.09	0.16	7,995.06	122.12
(b) Other Income		1.21	6.05	75.00	41.76	77.92
					-	-
Total Revenue from operations (net)		5,952.18	2,050.14	75.16	8,036.82	200.04
Expenditure						
(a) Cost of materials consumed		-	-	0.26	-	3.73
(b) Purchases of stock-in-trade		5,327.76	1,819.97	-	7,147.73	105.91
(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade		-	-	-	-	103.56
(d) Employee benefit expense		8.41	10.19	9.14	29.62	22.97
(e) Finance Costs		3.71	-	4.42	8.02	13.35
(e) Depreciation and amortisation expense		5.42	5.42	5.69	16.26	17.11
(f) Other Expenses		4.32	19.01	22.36	28.26	104.31
Total expenses		5,349.62	1,854.59	41.87	7,229.89	370.94
Profit (loss) Before exceptional & Extraordinary items and Tax		602.56	195.55	33.29	806.93	(170.90)
Exceptional items						
Profit (loss) from ordinary activities before tax		602.56	195.55	33.29	806.93	(170.90)
Tax Expenses - Current Tax		153.71	51.43	-	205.14	-
(less):- MAT Credit		-	-	-	-	-
Current Tax Expense Relating to Prior years		-	-	-	-	-
Deferred Tax (Assets)/Liabilities		(1.61)	(0.79)	-	(0.18)	(34.36)
Profit (loss) from ordinary activities		450.46	144.91	33.29	601.97	(170.90)
Other Comprehensive Income (OCI)						
Items that will not be reclassified to profit or loss						
Income tax relating to items that will not be reclassified to profit or loss						
Items that will be reclassified to profit or loss						
Income tax relating to items that will be reclassified to profit or loss						
Total Profit After Other Comprehensive Income		450.46	144.91	33.29	601.97	(170.90)
Profit/(Loss) From Discontinuing Operation Before Tax		-	-	-	-	-
Tax Expenses of Discontinuing Operations		-	-	-	-	-
Net Profit/(Loss) from Discontinuing Operation After Tax		-	-	-	-	-
Profit(Loss) For Period Before Minority Interest		-	-	-	-	-
Share Of Profit / Loss Associates		-	-	-	-	-
Profit/Loss Of Minority Interest		-	-	-	-	-
Net Profit (+)/ Loss (-) For the Period		450.46	144.91	33.29	601.97	(170.90)
Details of equity share capital						
Paid-up equity share capital		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
Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year		-	-	-	-	(693.97)
Earnings per share (EPS)						
Basic earnings per share from countinuing And Discountinuing operations		5.00	1.61	0.37	6.69	(1.90)
Diluted earnings per share from countinuing And Discountinuing operations		5.00	1.61	0.37	6.69	(1.90)



For GRAVITY (INDIA) LIMITED



Mukesh M Parmar

MUKESH M PARMAR
(Managing Director)
DIN : 11473295

Date :- 07/02/2025
Place :- Bhiwandi

sr no.	Notes
1	The above results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and have been taken on record by the Board of Directors at its meeting held on february 07, 2026 after being reviewed by the Audit Committee.
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Nine months ended 31/12/2025.
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	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
6	<p>On November 21 , 2025, the Government of India notified four new Labour Codes (the Code on Wages, 2019, the Code on Social Security, 2020, the Industrial Relations Code,2020 and the Occupational Safety, Health and Working Conditions Code,2020) consolidating 29 existing labour laws.</p> <p>The incremental impact of these changes, assessed by the company is not material and has been recognised in the Standalone statement of profit and loss for the quarter and nine months ended December 31, 2025. The company continues to monitor the finalization of Central/ State Rules and clarifications from the Government on other aspects of the Labour Codes and would provide appropriate accounting effect as and when such clarifications are issued/rules are notified.</p>
	<div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div style="text-align: center;"> <p>For, GRAVITY (INDIA) LIMITED</p>  <p>MUKESH M PARMAR (Managing Director) DIN : 11473295</p> </div> <div style="text-align: center;">  </div> <div style="text-align: right;"> <p>Date: 07/02/2026 Place: Bhiwandi</p> </div> </div>

RECONCILIATION OF STANDALONE NET PROFIT FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2025**(Rs. In Lacs)**

PARTICULARS	STANDALONE					
	UNAUDITED QUARTER ENDED			UNAUDITED NINE MONTHS		AUDITED YEAR ENDED
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
Reconciliation of Profit After Tax as reported earlier:						
Net Profit / (Loss) for the Period (as per AS)	450.46	144.91	33.29	601.97	-170.91	-200.58
Benefit / (Charge):						
Impact of Deferred Income (Government Grant) Amortized to Income	0.00	0.00	0.00	0.00	0.00	0.00
Impact of Fair Valuation of Financial Instruments	0.00	0.00	0.00	0.00	0.00	0.00
Impact of Actuarial Gain / Loss Taken OCI	0.00	0.00	0.00	0.00	0.00	0.00
Impact of Adjustment of Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
Impact of Adjustment of MAT Credit Entitlement	0.00	0.00	0.00	0.00	0.00	0.00
Net Profit / (Loss) for the Period (as per AS)	450.46	144.91	33.29	601.97	-170.91	-200.58

**OTHER INFORMATION- INTEGRATED FILING (FINANCIAL) -
FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2025**

(In accordance with the SEBI circular no . SEBI/ HO/ CFD/CFD-PoD-2/CIR/P/185 dated
December 31, 2024)

Sr. No	Particulars	Remarks
1	B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc.	NOT APPLICABLE
2	C. Format for disclosing outstanding default on loans and debt securities	NOT APPLICABLE
3	D. Format for disclosure of related party transactions (applicable only for half yearly filings i.e. , 2nd and 4th quarter)	NOT APPLICABLE
4	E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for annual filing i.e., 4th quarter)	NOT APPLICABLE

FOR GRAVITRY (INDIA) LIMITED



Date: 07/02/2026

Place: Bhiwandi

MUESH M PARMAR

MANAGING DIRECTOR

DIN: 11473295