

GRAVITA Europe S.R.L

Balance sheet

As at Mar 31, 2025

		(Ron In lacs)	
Particulars	Note	As at Mar 31, 2025	As at March 31, 2024
I. ASSETS			
1 Non - current assets			
(a) Property, Plant and Equipment	2	177.67	-
(b) Goodwill	3	31.13	-
		208.80	-
2 Current assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Cash and cash equivalents	4	8.75	-
(ii) Bank balances other than (iv) above		100.00	-
		108.75	-
Total Assets		317.55	-
II. EQUITY AND LIABILITIES			
1 Equity			
(a) Equity : Share capital	5	20.91	-
(b) Other equity	6	182.76	-
Total Equity		203.66	-
2 Liabilities			
Current liabilities			
(a) Financial Liabilities			
Other financial liabilities	7	113.88	-
		113.88	-
		113.88	-
Total Equity and Liabilities		317.55	-

For and on behalf of the Board of Directors

GRAVITA Europe S.R.L



Rajat Sharma
(Director)

GRAVITA Europe S.R.L

Statement of profit and loss

For the period ended Mar 31, 2025

		(Ron In lacs)	
Particulars	Note	For the period ended Mar 31, 2025	For the year ended March 31, 2024
I Revenue from operations		-	-
II Other income	8	0.26	-
III Total income (I + II)		0.26	-
IV Expenses:			
(a) Cost of materials consumed		-	-
(b) Excise duty		-	-
(c) Purchases of Stock-in-trade		-	-
(d) Changes in inventories of finished goods, Stock-in-trade and work-in-progress		-	-
(e) Employee benefits expense	9	0.15	-
(f) Finance costs		-	-
(g) Depreciation and amortisation expense	2	0.27	-
(h) Other expenses	10	5.24	-
Total expenses (IV)		5.66	-
V Share of profit of associates			
VI Profit before tax (III - IV + V)		(5.40)	-
VII Tax expense:			
(a) Current tax		-	-
(b) Deferred tax charge		-	-
VIII Profit for the year (VI - VII)		(5.40)	-

For and on behalf of the Board of Directors

GRAVITA Europe S.R.L



Rajat Sharma
(Director)

Note 2 - Property, Plant and Equipment

As at Mar 31, 2025 and March 31, 2024	(Ron in lacs)							
	Freehold land	Buildings	Plant and equipments	Office Equipment	Computer and accessories	Furniture and fixtures	Vehicles	Total
Cost	-	-	-	-	-	-	-	-
As at Mar 31, 2024	8.31	42.71	126.73	-	-	-	0.19	177.94
Additions during the year	8.31	42.71	126.73	-	-	-	0.19	177.94
As at Dec 31, 2025	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
As at Mar 31, 2024	-	-	-	-	-	-	-	-
Charge for the year	-	0.04	0.22	-	-	-	0.00	0.27
As at Dec 31, 2025	-	0.04	0.22	-	-	-	0.00	0.27
As at Dec 31, 2025	8.31	42.67	126.51	-	-	-	0.19	177.67
As at Mar 31, 2024	-	-	-	-	-	-	-	-

GRAVITA Europe S.R.L
Notes forming part of the financial statements
(All amounts in Ron Lacs, unless otherwise stated)

Note 3 - Goodwill

Particulars	As at Mar 31, 2025	As at Mar31, 2024
Opening	-	-
Addition during the year	31.13	-
Impaired	-	-
Total (a)	31.13	-

Note 4 - Cash and cash equivalents

Particulars	As at Mar 31, 2025	As at Mar31, 2024
Cash and cash equivalents		
Balances with banks		
-on current accounts	100.00	-
Cash on hand	8.75	-
Total	108.75	-

Note 5 - Equity share capital

Particulars	As at Mar 31, 2025	As at Mar31, 2024
Equity shares of Rs. 2 each	20.91	-

Note 6 - Other Equity

Particulars	As at Mar 31, 2025	As at Mar31, 2024
Securities Premium	188.16	-
General Reserve	(5.40)	-
Total	182.76	-

Note 7 - Other financial liabilities

Particulars	As at Mar 31, 2025	As at Mar31, 2024
Current		
Other Contractual payable to related parties	4.20	-
Payable for purchase of fixed assets	109.54	-
Expenses- Employee & Workers payable	0.15	-
Total	113.88	-

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Notes forming part of the financial statements
(All amounts in Ron Lacs, unless otherwise stated)

Note 8 - Other Income

Particulars	For the year ended Mar 31, 2025	For the year ended Mar31, 2024
Interest income on others	0.26	-
Total	0.26	-

Note 9 - Employee benefit expenses

Particulars	For the year ended Mar 31, 2025	For the year ended Mar31, 2024
Salaries and wages	0.15	-
Total	0.15	-

Note 10 - Other expenses

Particulars	For the year ended Mar 31, 2025	For the year ended Mar31, 2024
Power and fuel	0.16	-
Legal and professional	4.98	-
Insurance	0.09	-
Bank charges	0.01	-
Total	5.24	-