

GRAVITY Co., Ltd.
Form 6-K
April 04, 2014

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form 6-K

**REPORT OF FOREIGN PRIVATE ISSUER PURSUANT TO RULE 13a-16 OR 15d-16 UNDER THE
SECURITIES EXCHANGE ACT OF 1934**

For the month of April 2014

Commission File Number 000-51138

GRAVITY CO., LTD.

(Translation of registrant's name into English)

15F, 396 World Cup buk-ro, Mapo-gu, Seoul 121-795, Korea

(Address of principal executive office)

Indicate by check mark whether the registrant files or will file annual reports under cover of Form 20-F or Form 40-F. Form 20-F x Form 40-F o

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1): o

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): o

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Samil PricewaterhouseCoopers, our independent auditor for the fiscal years ended December 31, 2013 and 2012 for our financial statements in conformity with Accounting Standards for Non-Public Entities in Korea, or KAS-NPE, has conducted audits and expressed an opinion with regards to the non-consolidated statements of financial position of Gravity Co., Ltd. (the Company) as of December 31, 2013 and 2012, and the related non-consolidated statements of operations, changes in equity and cash flows for the years then ended, expressed in Korean Won.

Samil PricewaterhouseCoopers has also conducted audits and expressed an opinion with regards to the consolidated statements of financial position of the Company and its subsidiaries as of December 31, 2013 and 2012, and the related consolidated statements of operations, changes in equity and cash flows for the years then ended, expressed in Korean Won. The consolidated subsidiary as of December 31, 2013 and 2012 is NeoCyon, Inc. The other subsidiaries of the Company are not subject to consolidation and are accounted for as equity method investments.

The audited non-consolidated financial statements and the audited consolidated financial statements are attached hereto as Exhibit 99.1 and Exhibit 99.2, respectively, and are incorporated herein by reference.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

GRAVITY CO., LTD.

| | |
|--------|-------------------------|
| By: | /s/ Heung Gon Kim |
| Name: | Heung Gon Kim |
| Title: | Chief Financial Officer |

Date: April 4, 2014

Exhibit Index

| Exhibit No. | Description |
|--------------------|---|
| 99.1 | The Company's KAS-NPE non-consolidated financial statements as of and for the years ended December 31, 2013 and 2012 and the independent auditor's report |
| 99.2 | The Company's KAS-NPE consolidated financial statements as of and for the years ended December 31, 2013 and 2012 and the independent auditor's report |