Gourmet Gateway India Limited

(Formerly known as Intellivate Capital Ventures Limited)
CIN: L27200HR1982PLC124461
Registered Office: Village Dabodha, Khasra No 4/18,22,23,24,5 //11,6//2,3,4, Tehsil Farrukhnagar, Gurugram, Haryana, 122506
Corporate Office: 301,302, 3rd Floor, Vipul Agora Mall, MG Road, Sector-28, Gurugram, Haryana-122002
Phone No: +91- 8750131314
Website: www.gourmetgateway.co.in; **E-mail**: cs@gourmetgateway.co.in

04th November, 2026

To,

The Manager,
Listing Department,
BSE Limited,
20th Floor, P.J. Towers,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400001

BSE Scrip Code: 506134

Subject: Outcome of the Board Meeting held on 04th November, 2026 pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/Ma'am,

With reference to the above captioned subject, we wish to inform you that the Board of Directors of the Company at their meeting held on Wednesday, 04th November, 2026 considered and approved the following:

1. Un-Audited financial results (Standalone & Consolidated) along with Limited Review Report for the quarter and half year ended September 30th, 2026, as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. ***(Financials attached);***

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 5:00 P.M.

For and on behalf of
Gourmet Gateway India Limited
(Formerly known as Intellivate Capital Ventures Limited)

Narender Kumar Sharma
Digitally signed by Narender Kumar Sharma
Date: 2026.11.04 17:24:31 +05'30'

Narender Kumar Sharma
Company Secretary & Compliance Officer

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
21st Floor, DLF Square
Jacaranda Marg, DLF Phase II,
Gurugram - 122 002
Haryana, India

T +91 124 462 8099
F +91 124 462 8001

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Gourmet Gateway India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Gourmet Gateway India Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Gourmet Gateway India Limited ('the Company') for the quarter ended 30 September 2026 and the year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. The 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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.

4. Based on our review conducted as above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Gourmet Gateway India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

5. We draw attention to Note 4 of the accompanying standalone unaudited financial results, regarding the search and seizure operation carried out by the Directorate of Enforcement (ED) at office premises of the Company and two of the subsidiary companies in earlier year. The proceedings are currently in progress and based on the available information and facts as at the date of approval of these standalone unaudited financial results, the management is of the view that, no adjustment is required to be made to the accompanying standalone unaudited financial results on account of this matter. Our conclusion is not modified in respect of this matter.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Abhishek Lakhotia
Partner
Membership No.: 502667
UDIN: 26502667URERNI7561

Place: Gurugram
Date: 04 November 2026

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Gourmet Gateway India Limited
CIN : L27200HR1982PLC124461
Regd. Office: Village Dabodha, Khasra No 4/18,22,23,24,5//11,6//2,3,4, Tehsil Farrukhnagar, Farrukh Nagar, Gurgaon, Farrukh Nagar, Haryana, India, 122506
Corp. Office: 301,302,Third floor,Vipul Agora Mall, MG road, Gurgaon, Haryana 122002
Website: www.gourmetgateway.co.in; Email: cs@gourmetgateway.co.in; Mobile: +91 8750131314

Statement of standalone assets and liabilities

(in ₹ lacs)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
Right-of-use assets	-	1.47
Financial assets		
Investments	5,866.01	5,866.01
Deferred tax assets (net)	11.42	8.42
Non current tax assets (net)	4.50	4.02
Total non-current assets (A)	**5,881.93**	**5,879.92**
Current assets		
Financial assets		
Trade receivables	378.91	370.55
Cash and cash equivalents	82.04	21.42
Loans	265.00	265.00
Other financial assets	62.37	48.20
Other current assets	29.12	26.12
Total current assets (B)	**817.44**	**731.29**
Total assets (A+B)	**6,699.37**	**6,611.21**
Equity And Liabilities		
Equity		
Equity share capital	1,517.07	1,513.07
Other equity	4,598.94	4,520.21
Total equity (C)	**6,116.01**	**6,033.28**
Liabilites		
Non-current liabilities		
Financial liabilities		
Borrowings	245.05	234.51
Other financial liabilities	4.54	3.90
Provisions	3.93	3.30
Total non-current liabilities (D)	**253.52**	**241.71**
Current liabilities		
Financial liabilities		
Lease liabilities	-	1.72
Trade payables		
i. total outstanding dues of micro enterprises and small enterprises	2.99	2.12
ii. total outstanding dues of creditors other than micro enterprises and small enterprises	322.72	324.76
Other financial liabilities	2.73	2.64
Other current liabilities	1.40	4.98
Provisions	-	0.00*
Total current liabilities (E)	**329.84**	**336.22**
Total liabilities (F=D+E)	**583.36**	**577.93**
Total equity and liabilities (C+F)	**6,699.37**	**6,611.21**

*Rounded off to zero

Gourmet Gateway India Limited
CIN : L27200HR1982PLC124461
Regd. Office: Village Dabodha, Khasra No 4/18,22,23,24,5//11,6//2,3,4, Tehsil Farrukhnagar, Farrukh Nagar, Gurgaon, Farrukh Nagar, Haryana, India, 122506
Corp. Office: 301,302,Third floor,Vipul Agora Mall, MG road, Gurgaon, Haryana 122002
Website: www.gourmetgateway.co.in; Email: cs@gourmetgateway.co.in; Mobile: +91 8750131314

Statement of standalone unaudited financial results for the quarter and six months period ended 30 September 2026

(in ₹ lacs, except for share data and if otherwise stated)

Particulars	Quarter ended			Six months period ended		Year ended
	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
Revenue from operations	336.74	277.95	311.68	614.69	572.48	1,305.08
Other income	8.09	7.93	8.02	16.02	15.83	31.69
Total income	**344.83**	**285.88**	**319.70**	**630.71**	**588.31**	**1,336.77**
2 Expenses						
Purchase of stock-in-trade	305.26	249.29	263.34	554.55	499.13	1,150.71
Employee benefits expense	8.11	13.20	6.45	21.31	12.90	29.32
Finance costs	5.95	5.85	5.46	11.80	10.82	22.24
Amortisation expense	0.74	0.73	0.74	1.47	1.47	2.93
Other expenses	13.97	21.99	49.39	35.97	66.17	121.88
Total expenses	**334.03**	**291.06**	**325.38**	**625.10**	**590.49**	**1,327.08**
3 Profit/(loss) before tax (1 - 2)	**10.80**	**(5.18)**	**(5.68)**	**5.61**	**(2.18)**	**9.69**
4 Tax expense						
Current tax	4.26	0.21	0.00*	4.46	2.29	9.78
Deferred tax credit	(1.52)	(1.50)	(1.43)	(3.02)	(2.84)	(6.29)
Tax earlier years	-	-	0.25	-	0.25	3.63
Total tax expense	**2.74**	**(1.29)**	**(1.18)**	**1.44**	**(0.30)**	**7.12**
5 Profit/(loss) for the period/year (3 - 4)	**8.06**	**(3.89)**	**(4.50)**	**4.17**	**(1.88)**	**2.57**
6 Other comprehensive income/(loss)						
Item that will not be reclassified to profit or loss						
- Remeasurement of the defined benefit plan	(0.02)	(0.02)	0.00*	(0.04)	0.00*	(0.09)
- Income tax relating to these items	(0.00)*	0.01	0.00*	0.01	0.00*	0.02
Total other comprehensive income/(loss)	**(0.02)**	**(0.01)**	**0.00***	**(0.03)**	**0.00***	**(0.07)**
7 Total comprehensive income/(loss) for the period/year (5 + 6)	**8.04**	**(3.90)**	**(4.50)**	**4.14**	**(1.88)**	**2.50**
8 Paid-up share capital (par value of ₹1/- each fully paid)	1,517.07	1,513.07	1,513.07	1,517.07	1,513.07	1,513.07
9 Other equity						4,520.21
10 Earnings / (loss) per equity share (face value of ₹ 1 per equity shares) (Not annualised for the quarters and six months period ended)						
Basic	0.01	(0.00)	(0.00)	0.00	(0.00)	0.00
Diluted	0.01	(0.00)	(0.00)	0.00	(0.00)	0.00
*Rounded off to zero						

Gourmet Gateway India Limited
CIN : L27200HR1982PLC124461
Regd. Office: Village Dabodha, Khasra No 4/18,22,23,24,5//11,6//2,3,4, Tehsil Farrukhnagar, Farrukh Nagar, Gurgaon, Farrukh Nagar, Haryana, India, 122506
Corp. Office: 301,302,Third floor,Vipul Agora Mall, MG road, Gurgaon, Haryana 122002
Website: www.gourmetgateway.co.in; Email: cs@gourmetgateway.co.in; Mobile: +91 8750131314

Standalone statement of cash flow

(in ₹ lacs)

	Particulars	Six months period ended 30 September 2026 (Unaudited)	Six months period ended 30 September 2025 (Unaudited)
(A)	**Cash flows from operating activities:**		
	Profit/(loss) before tax	**5.61**	**(2.18)**
	Adjustments for :-		
	Add: Finance costs	11.74	10.58
	Add: Interest on lease liability	0.06	0.23
	Add: Amortisation of right-of-use asset	1.47	1.47
	Less: Interest income	(15.94)	(15.81)
	Less: Provision and liabilities written back	(0.08)	(0.03)
	Operating profit/(loss) before working capital changes	**2.86**	**(5.74)**
	Working capital changes:		
	Increase in trade receivables	(8.37)	(71.45)
	Decrease in financial assets	1.78	1.14
	(Increase)/ decrease in other assets	(3.00)	1.34
	(Decrease)/increase in trade payable	(1.08)	49.26
	Increase in provision	0.59	0.62
	Decrease in other financial liabilities	(0.45)	(0.16)
	(Decrease)/increase in other liabilities	(3.58)	17.34
	Cash used in operating activities	**(11.25)**	**(7.65)**
	Income tax (paid)/ refund	(4.95)	(8.38)
	Net cash used in operating activities (A)	**(16.20)**	**(16.03)**
(B)	**Cash flows from investing activities**		
	Loans given	-	(30.00)
	Net cash used in investing activities (B)	**-**	**(30.00)**
(C)	**Cash flows from financing activities**		
	Payment for principal element of lease liabilities	(1.72)	(1.39)
	Payment of Interest elements of lease liabilities	(0.06)	(0.23)
	Proceeds from issue of equity instruments (share warrants)	78.60	62.23
	Net cash flows from financing activities ('C)	**76.82**	**60.61**
	Net Increase in cash and cash equivalents (A+B+C)	**60.62**	**14.58**
	Cash and cash equivalent at the beginning of the year	21.42	48.69
	Cash and cash equivalent at the end of the year	**82.04**	**63.27**
	Cash and cash equivalents		
	Cash in hand	82.04	63.27
	Total	**82.04**	**63.27**

Gourmet Gateway India Limited
CIN : L27200HR1982PLC124461
Regd. Office: Village Dabodha, Khasra No 4/18,22,23,24,5//11,6//2,3,4, Tehsil Farrukhnagar, Farrukh Nagar, Gurgaon, Farrukh Nagar, Haryana, India, 122506
Corp. Office: 301,302,Third floor,Vipul Agora Mall, MG road, Gurgaon, Haryana 122002
Website: www.gourmetgateway.co.in; Email: cs@gourmetgateway.co.in; Mobile: +91 8750131314

Notes to the statement of standalone unaudited financial results for the quarter and six months period ended 30 September 2026

1 The standalone unaudited financial results ('financial results') of Gourmet Gateway India Limited ('the Company") have been prepared in accordance with the Indian Accounting Standards ('Ind AS') notified under the Companies Act, 2013. The above standalone unaudited financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 04 November 2026.

2 The statutory auditors have carried out a limited review of standalone unaudited financial results of the Company for the quarter and six months period ended 30 September 2026, in accordance with Regulation 33, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 The Company's business activity falls within a single segment, which is in the business of Food and Beverages, in terms of Ind AS 108- Segment Reporting.

4 During the year 2024-25, a search and seizure operation under Section 17 of the Prevention of Money Laundering Act, 2002 ('PMLA') was carried out by the Directorate of Enforcement ('ED') at the office premises of Gourmet Gateway India Limited (the "Company" or "Holding Company") and two of its subsidiary companies namely, Barista Coffee Company Limited ("Barista") and Welgrow Hotels Concepts Private Limited ('Welgrow'). As part of the search and seizure operations, ED had seized information relating to the books of account of the Holding Company and all the subsidiary companies of the Group, freezed one bank account each of Barista and Boutonniere Hospitality Private Limited (subsidiary company). The management co-operated with the ED officials and provided clarifications and information sought by them and will be providing additional information as and when asked for.

The Company has received a Provisional Attachment Order dated 05 September 2024 passed by the Deputy Director, Directorate of Enforcement, Gurugram, under Section 5 of Prevention of Money Laundering Act, 2022 to attach Shares and other Securities held directly or indirectly by Promoters / Promoter Group of the Company on provisional basis. Further, till the date of approval of these standalone unaudited financial results, neither the Holding Company nor any of its subsidiary companies or any other entity of the Group have been served with a show cause notice / demand arising from such search operations. The management is confident that there is no contravention made under the PMLA.

As the proceedings are currently in progress, based on the available information and facts as at the date of approval of these standalone unaudited financial results, the management has not identified any adjustments, disclosure or any other impact on these standalone unaudited financial results on account of this matter.

5 Subsequent the quarter ended 30 September 2026, the Company has acquired additional equity shares of Boutonniere Hospitality Private Limited ("BHPL") representing 0.18% stake on a fully diluted basis, for a total consideration of ₹ 78.01 lacs towards 52,383 equity shares of face value of ₹ 10 each of BHPL. This additional investment was approved by the Board of Directors.

6 During the previous year, the Company issued and allotted 45,44,410 share warrants ('warrants') of ₹ 1 each at a premium of ₹ 25.2 per warrant on a preferential basis with each warrant being convertible into one equity share. The Company received 25% of the total issue price as subscription money from all the subscribers to warrants. During the current quarter, holder to 4,00,000 warrants paid the balance 75% of the subscription price amounting to ₹ 78.60 lacs and accordingly these warrants were then converted into 4,00,000 equity shares. Further, the holders of 38,27,743 warrants have not paid the balance 75% subscription amount within the timeframe of eighteen months from the date of allotment as stipulated under Regulation 169 (3) of Part VI of Chapter V of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended) and accordingly, the subscription amount on these warrants amounting to ₹ 250.72 lacs has been forfeited and transferred to the capital reserve.

7 Figures of previous period/year have been regrouped/rearranged wherever necessary. The impact of the same is not material to the users of the statement.

For **Gourmet Gateway India Limited**

Anubhav Dham
Digitally signed by Anubhav Dham
Date: 2026.11.04 16:03:32 +05'30'

Anubhav Dham
Director cum Chairman
DIN:02656812

Date: 04 November 2026
Place: Gurugram

Walker Chandiok & Co LLP

Walker Chandiok & Co LLP
21st Floor, DLF Square
Jacaranda Marg, DLF Phase II,
Gurugram - 122 002
Haryana, India

T +91 124 462 8099
F +91 124 462 8001

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Gourmet Gateway India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To the Board of Directors of Gourmet Gateway India Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Gourmet Gateway India Limited ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group') (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 September 2026 and the consolidated year to date results for the period 01 April 2026 to 30 September 2026, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').

2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding 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 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. 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 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. 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 the Standards on Auditing specified under section 143(10) of the Act, 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 Listing Regulations, to the extent applicable.

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Gourmet Gateway India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

4. Based on our review conducted and procedures performed as stated in paragraph 3 above and upon consideration of the review reports of the other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to Note 4 of the accompanying consolidated unaudited financial results, regarding the search and seizure operation carried out by the Directorate of Enforcement (ED) at office premises of the Holding Company and two of the subsidiary companies in earlier year. The proceedings are currently in progress and based on the available information and facts as at the date of approval of these consolidated unaudited financial results, the management is of the view that, no adjustment is required to be made to accompanying, consolidated unaudited financial results on account of this matter. Our conclusion is not modified in respect of this matter.

6. We did not review the interim financial results of Eight subsidiaries included in the Statement, whose financial information reflects total assets of ₹ 5,059.84 lacs as at 30 September 2026, and total revenues of ₹ 908.20 lacs and ₹ 1,722.64 lacs for the quarter ended 30 September 2026 and year-to-date period ended on 30 September 2026, total net profit after tax and total comprehensive income of ₹ 4.10 lacs for the quarter ended 30 September 2026, total net loss after tax and total comprehensive loss of ₹ 7.62 lacs for the year-to-date period ended on 30 September 2026, respectively, and net cash inflows of ₹ 80.69 lacs for the period ended 30 September 2026, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.



Walker Chandiok & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Gourmet Gateway India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

7. The Statement includes the interim financial information of One subsidiary, which have not been reviewed by their auditors, whose interim financial information reflects total assets of ₹ Nil as at 30 September 2026, and total revenues of ₹ Nil and ₹ Nil, net loss after tax of ₹ Nil and ₹ 1.26 lacs, total comprehensive loss of ₹ Nil and ₹ 1.26 lacs for the quarter and six months period ended 30 September 2026 respectively, net cash outflow of ₹ 3.52 lacs for the period ended 30 September 2026 as considered in the Statement and have been furnished to us by the Holding Company's management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on such unreviewed interim financial information. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.

   Our conclusion is not modified in respect of this matter with respect to our reliance on the financial information certified by the Board of Directors.

For Walker Chandiok & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013

Abhishek Lakhotia
Partner
Membership No. 502667
UDIN: 26502667EOCVNZ2843

WALKER CHANDIOK & CO LLP * CHARTERED ACCOUNTANTS *

Place: Gurugram
Date: 04 November 2026

Walker Chandiok & Co LLP

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Gourmet Gateway India Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (cont'd)

Annexure 1

List of entities included in the Statement

Name of Holding Company
1. Gourmet Gateway India Limited

Name of Subsidiaries
1. Boutonniere Hospitalility Private Limited
2. Barista Coffee Company Limited
3. Kaizen Restaurant Private Limited
4. Welgrow Hotels Concept Private Limited
5. So Indulgent India Private Limited
6. Barista Coffee Mauritius Limited (liquidated w.e.f 26 June 2026)
7. Dream Plate Restaurants LLP
8. Manmeera Culinary LLP
9. Manmeera Hospitality LLP
10. Sara Cullinary LLP
11. Keiko Food's LLP
12. Mirai Restaurant LLP

Gourmet Gateway India Limited
CIN : L27200HR1982PLC124461
Regd. Office: Village Dabodha, Khasra No 4/18,22,23,24,5//11,6//2,3,4, Tehsil Farrukhnagar, Farrukh Nagar, Gurgaon, Farrukh Nagar, Haryana, India, 122506
Corp. Office: 301,302,Third floor,Vipul Agora Mall, MG road, Gurgaon, Haryana 122002
Website: www.gourmetgateway.co.in; Email: cs@gourmetgateway.co.in; Mobile: +91 8750131314

Statement of consolidated assets and liabilities

(in ₹ lacs)

Particulars	As at 30 September 2026 (Unaudited)	As at 31 March 2026 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,554.01	2,706.91
Capital work-in-progress	1.03	-
Goodwill	1,539.50	1,539.50
Other intangible assets	4,571.13	4,598.85
Right-of-use assets	5,358.86	5,940.97
Financial assets		
Other financial assets	659.59	724.04
Deferred tax assets (net)	151.38	112.09
Non-current tax asset (net)	112.44	74.45
Other non-current assets	313.95	262.52
Total non-current assets (A)	**15,261.89**	**15,959.33**
Current assets		
Inventories	1,135.66	1,018.17
Financial assets		
Trade receivables	720.97	646.14
Cash and cash equivalents	690.02	533.92
Bank balance other than cash and cash equivalents	43.34	47.67
Loans	55.00	55.00
Other financial assets	276.19	197.78
Other current assets	466.51	399.17
Total current assets (B)	**3,387.69**	**2,897.85**
Total assets (A+B)	**18,649.58**	**18,857.18**
Equity and Liabilities		
Equity		
Share capital	1,517.07	1,513.07
Other equity	5,076.08	4,765.65
Equity attributable to owner	**6,593.15**	**6,278.72**
Non controlling Interest	445.35	408.27
Total equity (C)	**7,038.50**	**6,686.99**
Liabilites		
Non-current liabilities		
Financial liabilities		
Borrowings	954.31	938.64
Lease liabilities	4,750.27	5,020.58
Other financial liabilities	34.75	35.36
Provisions	389.36	361.49
Total non-current liabilities (D)	**6,128.69**	**6,356.07**
Current liabilities		
Financial liabilities		
Borrowings	72.16	72.28
Lease liabilities	1,722.13	1,955.06
Trade payables		
i. total outstanding dues of micro enterprises and small enterprises	30.35	39.30
ii. total outstanding dues of creditors other than micro enterprises and small enterprises	2,465.35	2,399.76
Other financial liabilities	501.76	612.84
Other current liabilities	376.56	456.95
Provisions	304.22	267.84
Current tax liabilities (net)	9.86	10.09
Total current liabilities (E)	**5,482.39**	**5,814.12**
Total liabilities (F= D+E)	**11,611.08**	**12,170.19**
Total equity and liabilities (C+F)	**18,649.58**	**18,857.18**

Gourmet Gateway India Limited
CIN : L27200HR1982PLC124461
Regd. Office: Village Dabodha, Khasra No 4/18,22,23,24,5//11,6//2,3,4, Tehsil Farrukhnagar, Farrukh Nagar, Gurgaon, Farrukh Nagar, Haryana, India, 122506
Corp. Office: 301,302,Third floor,Vipul Agora Mall, MG road, Gurgaon, Haryana 122002
Website: www.gourmetgateway.co.in; Email: cs@gourmetgateway.co.in; Mobile: +91 8750131314

Statement of consolidated unaudited financial results for the quarter and six months period ended 30 September 2026

(in ₹ lacs, except for share data and if otherwise stated)

Particulars	Quarter ended			Six months period ended		Year ended
	30 September 2026	30 June 2026	30 September 2025	30 September 2026	30 September 2025	31 March 2026
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
Revenue from operations	5,495.31	5,349.05	4,742.01	10,844.36	9,251.73	19,252.79
Other income	40.64	45.67	81.38	86.31	156.21	295.72
Total income	**5,535.95**	**5,394.72**	**4,823.39**	**10,930.67**	**9,407.94**	**19,548.51**
2 Expenses						
Cost of materials consumed	698.13	788.02	761.55	1,486.15	1,434.85	2,615.98
Purchase of stock-in-trade	1,138.58	1,103.50	963.83	2,242.08	1,851.50	4,191.99
Changes in inventories of finished goods and stock-in-process	9.51	(24.23)	(107.73)	(14.72)	(111.19)	(38.21)
Employee benefits expense	1,131.10	1,136.90	975.98	2,268.00	1,953.20	4,125.75
Finance costs	198.80	204.36	220.63	403.15	449.43	884.91
Depreciation and amortisation expense	604.43	591.47	573.77	1,195.90	1,129.89	2,320.32
Other expenses	1,480.38	1,425.57	1,400.34	2,905.95	2,727.41	5,401.55
Total expenses	**5,260.93**	**5,225.59**	**4,788.37**	**10,486.51**	**9,435.09**	**19,502.29**
3 Profit/(loss) before tax (1-2)	**275.02**	**169.13**	**35.02**	**444.16**	**(27.15)**	**46.22**
4 Tax expense						
Current tax	77.71	72.61	43.78	150.32	60.10	156.66
Deferred tax credit	(20.68)	(19.77)	(64.05)	(40.45)	(76.10)	(136.59)
Tax earlier years	-	-	1.41	-	1.41	7.77
Total tax expense	**57.03**	**52.84**	**(18.86)**	**109.87**	**(14.59)**	**27.84**
5 Profit/(loss) for the period/ year (3 - 4)	**217.99**	**116.29**	**53.88**	**334.29**	**(12.56)**	**18.38**
6 Other comprehensive income/ (loss)						
(i) Item that will not be reclassified to profit or loss						
- Remeasurement of the defined benefit plan	8.53	4.69	(2.08)	13.22	(4.17)	32.25
- Income tax relating to these items	(1.15)	0.01	-	(1.13)	-	(3.30)
(ii) Item that will be reclassified to profit or loss						
- Exchange differences on translation of foreign operations	-	-	1.05	-	(4.81)	(3.37)
Total other comprehensive income/(loss) for the period/year	**7.38**	**4.70**	**(1.03)**	**12.09**	**(8.98)**	**25.58**
7 Total comprehensive income/(loss) for the period/ year (5 + 6)	**225.37**	**120.99**	**52.85**	**346.38**	**(21.54)**	**43.96**
8 Total comprehensive income/(loss) for the period/ year (7)	**225.37**	**120.99**	**52.85**	**346.38**	**(21.54)**	**43.96**
Attributable to:						
Owners of the holding company	163.40	72.42	24.70	235.84	(32.63)	(24.81)
Non controlling interest	61.97	48.57	28.15	110.54	11.09	68.77
9 Profit/(loss) for the period/ year (5)	**217.99**	**116.29**	**53.88**	**334.29**	**(12.56)**	**18.38**
Attributable to:						
Owners of the holding company	157.04	68.44	25.59	225.49	(25.01)	(46.67)
Non controlling interest	60.95	47.85	28.29	108.80	12.45	65.05
10 Other comprehensive income/(loss) for the period/ year (6)	**7.38**	**4.70**	**(1.03)**	**12.09**	**(8.98)**	**25.58**
Attributable to:						
Owners of the holding company	6.36	3.98	(0.88)	10.34	(7.62)	21.86
Non controlling interest	1.02	0.72	(0.15)	1.75	(1.36)	3.72
11 Paid-up share capital (par value of ₹1/- each fully paid)	1,517.07	1,513.07	1,513.07	1,517.07	1,513.07	1,513.07
12 Other equity						4,765.65
13 Earnings / (loss) per equity share (face value of ₹ 1 per equity shares) (Not annualised for the quarters and six months period ended)						
Basic	0.10	0.05	0.02	0.15	(0.02)	(0.03)
Diluted	0.10	0.05	0.02	0.15	(0.02)	(0.03)

Gourmet Gateway India Limited
CIN : L27200HR1982PLC124461
Regd. Office: Village Dabodha, Khasra No 4/18,22,23,24,5//11,6//2,3,4, Tehsil Farrukhnagar, Farrukh Nagar, Gurgaon, Farrukh Nagar, Haryana, India, 122506
Corp. Office: 301,302,Third floor,Vipul Agora Mall, MG road, Gurgaon, Haryana 122002
Website: www.gourmetgateway.co.in; Email: cs@gourmetgateway.co.in; Mobile: +91 8750131314

Consolidated statement of cash flow

(in ₹ lacs)

	Particulars	Six months period ended 30 September 2026	Six months period ended 30 September 2025
		Unaudited	Unaudited
(A)	**Cash flows from operating activities:**		
	Profit/(loss) before tax	**444.16**	**(27.15)**
	Adjustments for :-		
	Add: Finance cost	403.15	449.43
	Less: Interest income	(12.85)	(7.57)
	Less: Provision and liabilities written back	(9.88)	(14.79)
	Add: Depreciation and amortisation expense	1,195.90	1,129.89
	Add: Loss/(profit) on sale of property, plant and equipment	3.44	23.65
	Less: Income on financial assets measured at amortised cost	(26.98)	(22.40)
	Add: Bad debts and advance written off	3.44	2.83
	Less: Gain on lease liability termination	(14.51)	(71.40)
	Less: Gain on derecognition of amortised cost of security deposits for rent	(1.21)	(11.73)
	Operating profit before working capital changes	**1,984.66**	**1,450.76**
	Working capital changes:		
	(Increase)/decrease in trade receivables	(78.27)	30.94
	Decrease in financial assets	43.69	49.04
	(Increase)/decrease in other assets	(64.44)	41.02
	Increase in trade payable	65.28	107.27
	Increase in provision	77.49	26.43
	(Decrease)/increase in other financial liabilities	(132.86)	17.34
	Decrease in other liabilities	(80.37)	(38.47)
	Increase in inventories	(117.49)	(67.42)
	Cash flow from operating activities post working capital changes	**1,697.69**	**1,616.91**
	Income tax (paid)/ refund	(188.54)	12.73
	Net cash flow from operating activities (A)	**1,509.15**	**1,629.64**
(B)	**Cash flows from investing activities**		
	Purchase of property, plant and equipment (including capital advances and capital creditors)	(216.96)	(385.89)
	Proceeds from sale of fixed asset	2.24	-
	Loans to others	-	(18.97)
	Proceeds on maturity/(investments) in bank deposits(net)	21.74	(171.74)
	Interest income	2.27	2.02
	Net cash used in investing activities (B)	**(190.71)**	**(574.58)**
(C)	**Cash flows from financing activities**		
	Proceeds from issue of equity instruments	78.60	62.23
	Acquisition of non-controlling interest	(73.46)	-
	Proceeds from long term borrowings	54.84	-
	Repayment of long term borrowings	(49.82)	(54.89)
	Payment for principal element of lease liabilities	(799.75)	(692.09)
	Payment of Interest elements of lease liabilities	(349.03)	(396.26)
	Finance cost paid	(23.72)	(50.75)
	Net cash flows from financing activity ('C)	**(1,162.34)**	**(1,131.76)**
	Net Increase/(decrease) in cash and cash equivalents (A+B+C)	**156.10**	**(76.70)**
	Cash and cash equivalent at the beginning of the period	533.92	620.54
	Net foreign exchange difference	-	(4.81)
	Cash and cash equivalent at the end of the period	**690.02**	**539.03**

Gourmet Gateway India Limited
CIN : L27200HR1982PLC124461
Regd. Office: Village Dabodha, Khasra No 4/18,22,23,24,5//11,6//2,3,4, Tehsil Farrukhnagar, Farrukh Nagar, Gurgaon, Farrukh Nagar, Haryana, India, 122506
Corp. Office: 301,302,Third floor,Vipul Agora Mall, MG road, Gurgaon, Haryana 122002
Website: www.gourmetgateway.co.in; Email: cs@gourmetgateway.co.in; Mobile: +91 8750131314

Notes to the statement of consolidated unaudited financial results for the quarter and six months period ended 30 September 2026

1 The consolidated unaudited financial results ('financial results') of Gourmet Gateway India Limited ('the Holding Company") and its subsidiaries ('the Holding Company and its subsidiaries together referred to as 'the Group') have been prepared in accordance with Indian Accounting Standards ('Ind AS') notified under the Companies Act, 2013. The above consolidated unaudited financial results of the Holding Company have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 04 November 2026.

2 The statutory auditors have carried out a limited review of consolidated unaudited financial results of the Holding Company for the quarter and six months period ended 30 September 2026, in accordance with Regulation 33, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3 The Group business activity falls within a single segment, which is in the business of Food and Beverages, in terms of Ind AS 108- Segment Reporting.

4 During the year 2024-25, a search and seizure operation under Section 17 of the Prevention of Money Laundering Act, 2002 ('PMLA') was carried out by the Directorate of Enforcement ('ED') at the office premises of Gourmet Gateway India Limited (the "Company" or "Holding Company") and two of its subsidiary companies namely, Barista Coffee Company Limited ("Barista") and Welgrow Hotels Concepts Private Limited ('Welgrow'). As part of the search and seizure operations, ED had seized information relating to the books of account of the Holding Company and all the subsidiary companies of the Group, freezed one bank account each of Barista and Boutonniere Hospitality Private Limited (subsidiary company). The management co-operated with the ED officials and provided clarifications and information sought by them and will be providing additional information as and when asked for.

The Holding Company has received a Provisional Attachment Order dated 05 September 2024 passed by the Deputy Director, Directorate of Enforcement, Gurugram, under Section 5 of Prevention of Money Laundering Act, 2022 to attach Shares and other Securities held directly or indirectly by Promoters / Promoter Group of the Company on provisional basis. Further, till the date of approval of these consolidated unaudited financial results, neither the Holding Company nor any of its subsidiary companies or any other entity of the Group have been served with a show cause notice / demand arising from such search operations. The respective management Holding and subsidiary companies are confident that there is no contravention made under the PMLA.

As the proceedings are currently in progress, based on the available information and facts as at the date of approval of these consolidated unaudited financial results, the respective management of the Holding and subsidiary companies have not identified any adjustments, disclosure or any other impact on these consolidated unaudited financial results on account of this matter.

5 During the previous year, the Holding Company issued and allotted 45,44,410 share warrants ('warrants') of ₹ 1 each at a premium of ₹ 25.2 per warrant on a preferential basis with each warrant being convertible into one equity share. The Holding Company received 25% of the total issue price as subscription money from all the subscribers to warrants. During the current quarter, holder to 4,00,000 warrants paid the balance 75% of the subscription price amounting to ₹ 78.60 lacs and accordingly these warrants were then converted into 4,00,000 equity shares. Further, the holders of 38,27,743 warrants have not paid the balance 75% subscription amount within the timeframe of eighteen months from the date of allotment as stipulated under Regulation 169 (3) of Part VI of Chapter V of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 (as amended) and accordingly, the subscription amount on these warrants amounting to ₹ 250.72 lacs has been forfeited and transferredement, Gurugram, under S

6 The management of the Holding Company, based on expected future cash flows from operations believes it will have sufficient funds to address the Group's current liabilities. The management is committed to ensure that its financial obligations / cash outflows are met within its relevant due dates through its operations and/or through infusion of funds, as and when required.

7 Figures of previous period/year have been regrouped/rearranged wherever necessary. The impact of the same is not material to the users of the statement.

For **Gourmet Gateway India Limited**

Anubhav Dham
Digitally signed by Anubhav Dham
Date: 2026.11.04 16:04:13 +05'30'

Anubhav Dham
Director cum Chairman
DIN:02656812

Date: 04 November 2026
Place: Gurugram

Gourmet Gateway India Limited

(Formerly known as Intellivate Capital Ventures Limited)
CIN: L27200HR1982PLC124461
Registered Office: Village Dabodha, Khasra No 4/18,22,23,24,5 //11,6//2,3,4, Tehsil Farrukhnagar, Gurugram, Haryana, 122506
Corporate Office: 301,302, 3rd Floor, Vipul Agora Mall, MG Road, Sector-28, Gurugram, Haryana-122002
Phone No: 91- 8750131314
Website: www.gourmetgateway.co.in; **E-mail**: cs@gourmetgateway.co.in

04th November, 2026

To,

The Manager,
Listing Department,
BSE Limited,
20th Floor, P.J. Towers,
Phiroze Jeejeebhoy Towers
Dalal Street, Mumbai – 400 001

BSE Scrip Code: 506134

Subject: Declaration in respect of Unmodified Opinion on Un-Audited Financial Results (Consolidated & Standalone) for the Second quarter and Half year ended 30th September, 2026

Dear Sir/Ma'am,

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditor of the Company, M/s. **Walker Chandiok & Co. LLP**, have issued an Limited Review Report with Unmodified opinion on Un-Audited Consolidated & Standalone Financial Results of the Company for the Second quarter and Half year ended 30th September, 2026.

We request you to kindly take the same on record.

For and on behalf of
Gourmet Gateway India Limited
(Formerly known as Intellivate Capital Ventures Limited)

Narender Kumar Sharma

Digitally signed by Narender Kumar Sharma
Date: 2026.11.04 17:25:17 +05'30'

Narender Kumar Sharma
Company Secretary & Compliance Officer