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**: amfinecompliance@gmail.com

13th November, 2025

To,

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

BSE Scrip Code: 506134

Sub: Outcome of the Board Meeting held on 13th November, 2025 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 Thursday, 13th November, 2025 considered and approved the following:

1. Un-Audited Financial Results (Standalone & Consolidated) along with the Limited Review Report for the quarter and half year ended 30th September, 2025 as per Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

The meeting of the Board of Directors commenced at 3:30 p.m. and concluded at 4:30 p.m.

Thanking You,

Yours faithfully
For Gourmet Gateway India Limited
(Formerly known as Intellivate Capital Ventures Limited)

Narender Kumar Sharma
Digitally signed by Narender Kumar Sharma
Date: 2025.11.13 16:36:10 +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

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Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date 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 Gourmet Gateway India Limited (Formerly known as Intellivate Capital Ventures Limited)

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of Gourmet Gateway India Limited (Formerly known as Intellivate Capital Ventures 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 2025 and the consolidated year to date results for the period 1 April 2025 to 30 September 2025, 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.

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.



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company 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 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 the previous 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 ₹ 4,831.45 lakhs as at 30 September 2025, and total revenues of ₹ 575.11 lakhs and ₹ 1,125.82 lakhs, total net loss after tax of ₹ 29.30 lakhs and ₹ 72.35 lakhs, total comprehensive loss of ₹ 29.30 lakhs and ₹ 72.35 lakhs, for the quarter and six months period ended on 30 September 2025, respectively, and cash outflows (net) of ₹ 121.30 lakhs for the period ended 30 September 2025, 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 these matters with respect to our reliance on the work done by and the reports of the other auditors.

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 ₹ 3.31 lakhs as at 30 September 2025, and total revenues of ₹ Nil and ₹ Nil, net loss after tax of ₹ 1.23 lakhs and ₹ 58.42 lakhs, total comprehensive loss of ₹ 0.18 lakhs and ₹ 63.23 lakhs for the quarter and six months period ended 30 September 2025 respectively, cash outflow (net) of ₹ 7.79 lakhs for the period ended 30 September 2025 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: 25502667BMUJNA8889

Place: New Delhi
Date: 13 November 2025

Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company 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 (Formerly known as Intellivate Capital Venture 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
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



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Statement of consolidated unaudited financial results for the quarter and six months period ended 30 September 2025

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

Particulars	Quarter ended			Six months period ended		Year ended
	30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
Revenue from operations	4,742.01	4,509.72	4,147.38	9,251.73	7,931.14	16,573.62
Other income	81.38	74.82	33.21	156.21	101.69	394.20
Total income	**4,823.39**	**4,584.54**	**4,180.59**	**9,407.94**	**8,032.83**	**16,967.82**
2 Expenses						
Cost of materials consumed	761.55	673.30	798.53	1,434.85	1,497.56	2,573.55
Purchase of stock-in-trade	963.83	887.67	621.98	1,851.50	1,132.88	3,078.03
Changes in inventories of finished goods and stock-in-process	(107.73)	(3.47)	(20.37)	(111.19)	4.65	63.27
Employee benefits expense	975.98	977.22	918.16	1,953.20	1,797.03	3,703.14
Finance costs	220.63	228.80	221.28	449.43	446.30	915.92
Depreciation and amortisation expense	573.77	556.12	485.35	1,129.89	964.80	1,989.22
Other expenses	1,400.34	1,327.07	1,211.72	2,727.41	2,368.12	4,981.76
Total expenses	**4,788.37**	**4,646.71**	**4,236.65**	**9,435.09**	**8,211.34**	**17,304.89**
3 Profit/(loss) before tax	**35.02**	**(62.17)**	**(56.06)**	**(27.15)**	**(178.51)**	**(337.07)**
4 Tax expense						
Current tax	43.78	16.33	23.39	60.10	43.25	70.92
Deferred tax credit	(64.05)	(12.05)	(9.37)	(76.10)	(23.13)	(88.74)
Tax earlier years	1.41	-	-	1.41	-	(56.87)
Total tax expense	**(18.86)**	**4.28**	**14.02**	**(14.59)**	**20.12**	**(74.69)**
5 Profit/(loss) for the period/ year (3 - 4)	**53.88**	**(66.45)**	**(70.08)**	**(12.56)**	**(198.63)**	**(262.38)**
6 Other comprehensive income/ (loss)						
(i) Item that will not be reclassified to profit or loss						
- Remeasurement of the defined benefit plan	(2.08)	(2.09)	(3.88)	(4.17)	(8.26)	(1.16)
- Income tax relating to these items	-	-	-	-	0.03	(0.78)
(ii) Item that will be reclassified to profit or loss						
- Exchange differences on translation of foreign operations	1.05	(5.86)	0.17	(4.81)	0.18	0.88
Total other comprehensive loss for the period/year	**(1.03)**	**(7.95)**	**(3.71)**	**(8.98)**	**(8.05)**	**(1.06)**
7 Total comprehensive income/(loss) for the period/ year (5 + 6)	**52.85**	**(74.40)**	**(73.79)**	**(21.54)**	**(206.68)**	**(263.44)**
8 Total comprehensive income/(loss) for the period/ year (7)	**52.85**	**(74.40)**	**(73.79)**	**(21.54)**	**(206.68)**	**(263.44)**
Attributable to:						
Owners of the holding company	24.70	(57.34)	(77.07)	(32.63)	(211.11)	(227.92)
Non controlling interest	28.15	(17.06)	3.28	11.09	4.43	(35.52)
9 Profit/(loss) for the period/ year (5)	**53.88**	**(66.45)**	**(70.08)**	**(12.56)**	**(198.63)**	**(262.38)**
Attributable to:						
Owners of the holding company	25.59	(50.60)	(73.93)	(25.01)	(204.29)	(226.51)
Non controlling interest	28.29	(15.85)	3.85	12.45	5.66	(35.87)
10 Other comprehensive loss for the period/ year (6)	**(1.03)**	**(7.95)**	**(3.71)**	**(8.98)**	**(8.05)**	**(1.06)**
Attributable to:						
Owners of the holding company	(0.88)	(6.74)	(3.14)	(7.62)	(6.82)	(1.41)
Non controlling interest	(0.15)	(1.21)	(0.57)	(1.36)	(1.23)	0.35
11 Paid-up share capital (par value of ₹1/- each fully paid)	1,513.07	1,509.91	1,410.25	1,513.07	1,410.25	1,456.60
12 Other equity						4,784.68
13 Earnings / (loss) per equity share (face value of ₹ 1 per equity shares) (Not annualised for the quarters and six months ended)						
Basic	0.02	(0.04)	(0.05)	(0.02)	(0.15)	(0.17)
Diluted	0.02	(0.04)	(0.05)	(0.02)	(0.15)	(0.17)

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Statement of consolidated assets and liabilities

(in ₹ lakhs)

Particulars	As at 30 September 2025 (Unaudited)	As at 31 March 2025 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	2,488.75	2,504.23
Capital work-in-progress	88.73	-
Goodwill	1,539.50	1,539.50
Other intangible assets	4,625.52	4,653.59
Right-of-use assets	6,270.02	7,837.16
Financial assets		
Other financial assets	729.02	556.62
Deferred tax assets (net)	54.89	-
Non-current tax asset (net)	152.96	196.91
Other non-current assets	313.52	272.76
Total non-current assets (A)	**16,262.91**	**17,560.77**
Current assets		
Inventories	984.99	917.57
Financial assets		
Trade receivables	481.01	523.74
Cash and cash equivalents	539.03	620.54
Bank balance other than cash and cash equivalents	107.85	83.67
Loans	73.97	55.00
Other financial assets	87.26	94.99
Other current assets	389.47	447.02
Total current assets (B)	**2,663.58**	**2,742.53**
Total assets (A+B)	**18,926.49**	**20,303.30**
Equity And Liabilities		
Equity		
Share capital	1,513.07	1,429.95
Instrument entirely equity in nature (refer note 7)	-	26.65
Other equity	4,757.83	4,784.68
Equity attributable to owner	**6,270.90**	**6,241.28**
Non controlling Interest	350.58	339.50
Total equity (C)	**6,621.48**	**6,580.78**
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	955.48	1,000.90
Lease liabilities	5,383.40	6,947.73
Other financial liabilities	32.57	60.90
Provisions	326.12	298.01
Deferred tax liabilities (net)	-	21.21
Total non-current liabilities (D)	**6,697.57**	**8,328.75**
Current liabilities		
Financial liabilities		
Borrowings	70.15	69.92
Lease liabilities	1,825.11	1,750.52
Trade payables		
i. total outstanding dues of micro enterprises and small enterprises	37.63	49.40
ii. total outstanding dues of creditors other than micro enterprises and small enterprises	2,476.51	2,357.68
Other financial liabilities	581.57	545.16
Other current liabilities	330.80	368.20
Provisions	234.85	232.36
Current tax liabilities (net)	50.82	20.53
Total current liabilities (E)	**5,607.44**	**5,393.77**
Total liabilities (F= D+E)	**12,305.01**	**13,722.52**
Total equity and liabilities (C+F)	**18,926.49**	**20,303.30**

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Statement of consolidated cash flow

(in ₹ lakhs)

	Particulars	Six months period ended 30 September 2025	Six months period ended 30 September 2024
		(Unaudited)	(Unaudited)
(A)	**Cash flows from operating activities:**		
	Loss before tax	**(27.15)**	**(178.51)**
	Adjustments for :-		
	Add: Finance cost	449.43	446.30
	Less: Interest income	(7.57)	(8.75)
	Less: Provision and liabilities written back	(14.79)	-
	Add: Depreciation and amortisation expense	1,129.89	964.80
	Add: Loss/(profit) on sale of property, plant and equipment	23.65	-
	Less: Income on financial assets measured at amortised cost	(22.40)	(20.04)
	Add: Bad debts and advance written off	2.83	8.75
	Less: Gain on lease liability termination	(71.40)	(35.07)
	Less: Gain on derecognition of amortised cost of security deposits for rent	(11.73)	(8.03)
	Operating profit before working capital changes and other adjustments	**1,450.76**	**1,169.45**
	Working capital changes:		
	Decrease/(Increase)/ in trade receivables	30.94	(130.99)
	Decrease/(Increase) in financial assets	49.04	(49.39)
	Decrease/(Increase) in other assets	41.02	(69.68)
	Increase in trade payable	107.27	89.10
	Increase in provision	26.43	33.98
	Increase in other financial liabilities	17.34	5.14
	(Decrease)/Increase in other liabilities	(38.47)	159.61
	Decrease/(Increase) in inventories	(67.42)	163.06
	Cash flow from operating activities post working capital changes	**1,616.91**	**1,370.28**
	Income tax (paid)/ refund	12.73	(142.79)
	Net cash flow from operating activities (A)	**1,629.64**	**1,227.49**
(B)	**Cash flows from investing activities**		
	Purchase of property, plant and equipment (including capital advances and capital creditors)	(385.89)	(624.22)
	Loans to related parties	(18.97)	(55.00)
	Proceeds on maturity/(investments) in bank deposits(net)	(171.74)	(2.40)
	Interest income	2.02	16.42
	Net cash used in investing activities (B)	**(574.58)**	**(665.20)**
(C)	**Cash flows from financing activities**		
	Proceeds from issue of equity instruments	62.23	255.64
	Repayment of long term borrowings	(54.89)	(19.83)
	Repayment/proceeds of short term borrowings (net)	-	(0.86)
	Payment for principal element of lease liabilities	(692.09)	(558.57)
	Payment of Interest elements of lease liabilities	(396.26)	(396.46)
	Finance cost paid	(50.75)	(26.08)
	Net cash flows from financing activity ('C)	**(1,131.76)**	**(746.16)**
	Net Increase/(decrease) in cash and cash equivalents (A+B+C)	**(76.70)**	**(183.87)**
	Cash and cash equivalent at the beginning of the period	620.54	514.34
	Net foreign exchange difference	(4.81)	0.18
	Cash and cash equivalent at the end of the period	**539.03**	**330.65**

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Notes to the statement of consolidated unaudited financial results for the quarter and six months period ended 30 September 2025

1 The above consolidated unaudited financial results ('financial results') of Gourmet Gateway India Limited (Formerly known as Intellivate Capital Venture 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 14 November 2025.

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 2025, 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 previous year, 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 (Formerly known as Intellivate Capital Ventures 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 of the Holding Company and subsidiaries companies 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 unaudited consolidated 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 of the 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 unaudited consolidated financial results, the respective management of the Holding and subsidiary companies have not identified any adjustments, disclosure or any other impact on these unaudited consolidated financial results on account of this matter.

5 During the previous year, the Holding Company had issued 45,44,410 convertible equity warrants ("warrants") of face value of ₹ 1 each at a premium of ₹ 25.20 per share amounting to ₹ 1,190.64 lakhs. The Holding Company had received ₹ 297.66 lakhs towards subscription of 45,44,410 warrants (i.e. the 25% of the total issue price towards subscription of the warrants) from the allottees. Further, the balance amount of ₹ 892.28 lakhs (being 75% of ₹ 1,190.64 lakhs) is receivable by the Holding Company within a period of 18 months from the date of allotment i.e 15 February 2025. During the current quarter ended 30 September 2025, the Holding Company has received ₹ 62.22 lakhs against 316,667 share warrants (being 75% of balance amount) from six warrant holders. These share warrants were converted in to 316,667 equity shares. The proceeds were utilised for the purposes as stated in the document.

6 The management of the Holding Company, based on expected future cash flows from warrants issued during the previous year (refer point 5 above) and the cash inflows from operations believes it would 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 dues dates through its operations and requisite funds raise.

7 During the quarter ended 30 June 2025, the board approved the conversion of 26,65,242 Compulsory Convertible Preference Shares of face value of ₹1/ each. The Holding Company additionally allotted 53,30,484 bonus shares in the ratio of 2:1 to the said allottees upon conversion.

8 Figures of previous period/year have been regrouped/reclassified to conform with current period classification. The impact of the same is not material to the consolidated financial results.

For **Gourmet Gateway India Limited**
(Formerly known as Intellivate Capital Ventures Limited)

Anubhav Dham

Digitally signed by Anubhav Dham
Date: 2025.11.13 16:16:06 +05'30'

Anubhav Dham
Director cum Chairman

Date: 13 November 2025
Place: Gurugram

Walker Chandiok & Co LLP

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

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date 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 Gourmet Gateway India Limited (Formerly known as Intellivate Capital Ventures Limited)

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Gourmet Gateway India Limited (Formerly known as Intellivate Capital ventures Limited) ('the Company') for the quarter ended 30 September 2025 and the year to date results for the period 01 April 2025 to 30 September 2025, 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.

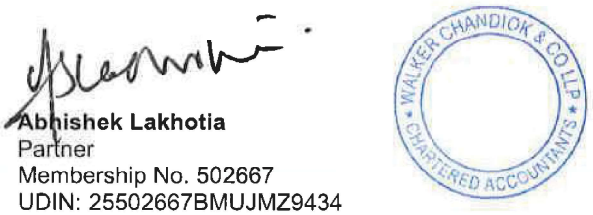
4. Based on our review conducted as stated in paragraph 3 above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other 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.



Indcpendent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company 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 previous 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: 25502667BMUJMZ9434

Place: New Delhi
Date: 13 November 2025

Gourmet Gateway India Limited (Formerly known as Intellivate Capital Ventures 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
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Statement of standalone unaudited financial results for the quarter and six months period ended 30 September 2025

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

Particulars	Quarter ended			Six months period ended		Year ended
	30 September 2025	30 June 2025	30 September 2024	30 September 2025	30 September 2024	31 March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
Revenue from operations	311.68	260.80	159.37	572.48	251.26	805.16
Other income	8.02	7.82	5.40	15.83	7.43	22.08
Total income	**319.70**	**268.62**	**164.77**	**588.31**	**258.69**	**827.24**
2 Expenses						
Purchase of stock-in-trade	263.34	235.79	139.19	499.13	214.12	716.46
Employee benefits expense	6.45	6.45	6.21	12.90	12.42	25.06
Finance costs	5.46	5.36	9.07	10.82	17.94	36.14
Amortisation expense	0.74	0.73	0.71	1.47	1.41	2.87
Other expenses	49.39	16.78	23.04	66.17	41.00	101.44
Total expenses	**325.38**	**265.11**	**178.22**	**590.49**	**286.89**	**881.97**
3 Profit/(loss) before tax (1 - 2)	**(5.68)**	**3.51**	**(13.45)**	**(2.18)**	**(28.20)**	**(54.73)**
4 Tax expense						
Current tax	0.00*	2.29	-	2.29	-	2.76
Deferred tax credit	(1.43)	(1.40)	(3.38)	(2.84)	(7.09)	(16.50)
Tax earlier years	0.25	-	-	0.25	-	(55.70)
Total tax expense	**(1.18)**	**0.89**	**(3.38)**	**(0.30)**	**(7.09)**	**(69.44)**
5 Profit/(loss) for the period/year (3 - 4)	**(4.50)**	**2.62**	**(10.07)**	**(1.88)**	**(21.11)**	**14.71**
6 Other comprehensive income/(loss)						
Item that will not be reclassified to profit or loss						
- Remeasurement of the defined benefit plan	0.00*	0.00*	0.00*	0.00*	0.00*	(0.01)
- Income tax relating to these items	0.00*	0.00*	0.00*	0.00*	0.00*	-
Total other comprehensive income/(loss)	**0.00***	**0.00***	**0.00***	**0.00***	**0.00***	**(0.01)**
7 Total comprehensive income/(loss) for the period/year (5 + 6)	**(4.50)**	**2.62**	**(10.07)**	**(1.88)**	**(21.11)**	**14.70**
8 Paid-up share capital (par value of ₹1/- each fully paid)	1,513.07	1,509.91	1,410.25	1,513.07	1,410.25	1,456.60
9 Other equity						4,511.96
10 Earnings / (loss) per equity share (face value of ₹ 1 per equity shares) (Not annualised for the quarters and six months ended)						
Basic	(0.00)	0.00	(0.01)	(0.00)	(0.02)	0.01
Diluted	(0.00)	0.00	(0.01)	(0.00)	(0.02)	0.01
*Rounded off to zero						

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Statement of standalone assets and liabilities

(in ₹ lakhs)

Particulars	As at 30 September 2025 (Unaudited)	As at 31 March 2025 (Audited)
ASSETS		
Non-current assets		
Right-of-use assets	2.93	4.40
Financial assets		
Investments	5,866.01	5,866.01
Deferred tax assets (net)	4.95	2.11
Non current tax assets (net)	7.88	2.05
Total non-current assets (A)	**5,881.77**	**5,874.57**
Current assets		
Financial assets		
Trade receivables	315.09	243.63
Cash and cash equivalents	63.27	48.69
Loans	265.00	235.00
Other financial assets	34.28	19.61
Other current assets	28.93	30.27
Total current assets (B)	**706.57**	**577.20**
Total assets (A+B)	**6,588.34**	**6,451.77**
Equity And Liabilities		
Equity		
Equity share capital	1,513.07	1,429.95
Instrument entirely equity in nature (refer note 6)	-	26.65
Other equity	4,515.83	4,511.96
Total equity (C)	**6,028.90**	**5,968.56**
Liabilities		
Non-current liabilities		
Financial liabilities		
Borrowings	224.67	214.96
Lease liabilities	-	1.80
Other financial liabilities	3.31	2.64
Provisions	2.57	1.95
Total non-current liabilities (D)	**230.55**	**221.35**
Current liabilities		
Financial liabilities		
Lease liabilities	3.25	2.83
Trade payables		
i. total outstanding dues of micro enterprises and small enterprises	-	-
ii. total outstanding dues of creditors other than micro enterprises and small enterprises	303.67	254.44
Other financial liabilities	1.89	1.84
Other current liabilities	20.07	2.74
Provisions	0.01	0.01
Total current liabilities (E)	**328.89**	**261.86**
Total liabilities (F=D+E)	**559.44**	**483.21**
Total equity and liabilities (C+F)	**6,588.34**	**6,451.77**

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Statement of standalone cash flow

(in ₹ lakhs)

	Particulars	Six months period ended 30 September 2025	Six months period ended 30 September 2024
		(Unaudited)	(Unaudited)
(A)	**Cash flows from operating activities:**		
	Loss before tax	**(2.18)**	**(28.20)**
	Adjustments for :-		
	Add: Finance costs	10.58	17.56
	Add: Interest on lease liability	0.23	0.38
	Add: Amortisation of right-of-use asset	1.47	1.41
	Less: Interest income	(15.81)	(7.43)
	Less: Provision and liabilities written back	(0.03)	-
	Operating loss before working capital changes and other adjustments	**(5.74)**	**(16.28)**
	Working capital changes:		
	(Increase)/ decrease in trade receivables	(71.45)	155.65
	Decrease/(increase) in financial assets	1.14	(7.44)
	Decrease/ (increase) in other assets	1.34	(10.71)
	Increase/ (decrease) in trade payable	49.26	(73.21)
	Increase in provision	0.62	0.48
	Decrease in other financial liabilities	(0.16)	(1.37)
	Increase/(decrease) in other liabilities	17.34	(25.73)
	Cash (used)/from in operating activities	**(7.65)**	**21.39**
	Income tax (paid)/ refund	(8.38)	(25.37)
	Net cash used in operating activities (A)	**(16.03)**	**(3.98)**
(B)	**Cash flows from investing activities**		
	Loans given	(30.00)	(235.00)
	Interest income received	-	7.44
	Net cash used in investing activities (B)	**(30.00)**	**(227.56)**
(C)	**Cash flows from financing activities**		
	Payment for principal element of lease liabilities	(1.39)	(1.10)
	Payment of Interest elements of lease liabilities	(0.23)	(0.38)
	Proceeds from issue of equity instruments (share warrants)	62.23	255.64
	Net cash flows from financing activities ('C)	**60.61**	**254.16**
	Net Increase in cash and cash equivalents (A+B+C)	**14.58**	**22.62**
	Cash and cash equivalent at the beginning of the year	48.69	0.53
	Cash and cash equivalent at the end of the year	**63.27**	**23.15**

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Notes to the statement of standalone unaudited financial results for the quarter and six months period ended 30 September 2025

1 The above standalone unaudited financial results ('financial results') of Gourmet Gateway India Limited (Formerly known as Intellivate Capital Venture 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 13 November 2025.

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 2025, 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 previous year, 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 (Formerly known as Intellivate Capital Ventures 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 unaudited standalone 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 unaudited standalone financial results, the management has not identified any adjustments, disclosure or any other impact on these unaudited standalone financial results on account of this matter.

5 During the previous year, the Company had issued 45,44,410 convertible equity warrants ("warrants") of face value of ₹ 1 each at a premium of ₹ 25.20 per share amounting to ₹ 1,190.64 lakhs. The Company had received ₹ 297.66 lakhs towards subscription of 45,44,410 warrants (i.e. the 25% of the total issue price towards subscription of the warrants) from the allottees. Further, the balance amount of ₹ 892.28 lakhs (being 75% of ₹ 1,190.64 lakhs) is receivable by the Company within a period of 18 months from the date of allotment i.e 15 February 2025. During the current quarter ended 30 September 2025, the Company has received ₹ 62.22 lakhs against 316,667 share warrants (being 75% of balance amount) from six warrant holders. These share warrants were converted in to 316,667 equity shares. The proceeds were utilised for the purposes as stated in the document.

6 During the quarter ended 30 June 2025, the board approved the conversion of 26,65,242 Compulsory Convertible Preference Shares of face value of ₹1/- each. The Company additionally allotted 53,30,484 bonus shares in the ratio of 2:1 to the said allottees upon conversion.

7 Figures of previous period/year have been regrouped/reclassified to conform with current period classification. The impact of the same is not material to the standalone financial results.

For **Gourmet Gateway India Limited**
(Formerly known as Intellivate Capital Ventures Limited)

Anubhav Dham
Digitally signed by Anubhav Dham
Date: 2025.11.13 16:16:37 +05'30'

Anubhav Dham
Director cum Chairman

Date: 13 November 2025
Place: Gurugram