
Walker Chandiook & 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 (Formerly known as Intellivate Capital Ventures 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 (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 31 December 2025 and the year to date results for the period 01 April 2025 to 31 December 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 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.



AL

Chartered Accountants
Offices in Bengaluru, Chandigarh, Chennai, Dehradun, Gurugram, Hyderabad, Kochi, Kolkata, Mumbai, New Delhi,
Noida and Pune

Walker Chandiook & Co LLP is registered with limited liability with
identification number AAC-2085 and has its registered office at L-41,
Connaught Circus, Outer Circle, New Delhi, 110001, India

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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Gourmet Gateway India Limited (Formerly known as Intellivate Capital Ventures 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 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: 26502667QNOWWB2627



Place: New Delhi

Date: 13 February 2026

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

Website: www.gourmetgateway.co.in; Email: amfinecompliance@gmail.com; Mobile: +91 8750131314

Statement of standalone unaudited financial results for the quarter and nine months period ended 31 December 2025

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

Particulars	Quarter ended			Nine months period ended		Year ended
	31 December 2025	30 September 2025	31 December 2024	31 December 2025	31 December 2024	31 March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1 Income						
Revenue from operations	439.22	311.68	268.01	1,011.69	519.27	805.16
Other income	8.02	8.02	7.22	23.85	14.65	22.08
Total income	447.24	319.70	275.23	1,035.54	533.92	827.24
2 Expenses						
Purchase of stock-in-trade	397.14	263.34	242.65	896.27	456.77	716.46
Employee benefits expense	8.55	6.45	6.24	21.45	18.66	25.06
Finance costs	5.56	5.46	9.69	16.38	27.63	36.14
Amortisation expense	0.74	0.74	0.71	2.21	2.11	2.87
Other expenses	19.26	49.39	13.64	85.43	54.64	101.44
Total expenses	431.25	325.38	272.93	1,021.74	559.81	881.97
3 Profit/(loss) before tax (1 - 2)	15.99	(5.68)	2.30	13.80	(25.89)	(54.73)
4 Tax expense						
Current tax	5.45	0.00*	0.57	7.75	0.57	2.76
Deferred tax charge/(credit)	(1.43)	(1.43)	0.01	(4.27)	(7.08)	(16.50)
Tax earlier years	-	0.25	(55.95)	0.25	(55.95)	(55.70)
Total tax expense	4.02	(1.18)	(55.37)	3.73	(62.46)	(69.44)
5 Profit/(loss) for the period/year (3 - 4)	11.97	(4.50)	57.67	10.07	36.57	14.71
6 Other comprehensive income/(loss)						
Item that will not be reclassified to profit or loss						
- Remeasurement of the defined benefit plan	0.08	0.00*	0.00*	0.08	0.00*	(0.01)
- Income tax relating to these items	(0.02)	0.00*	0.00*	(0.02)	0.00*	-
Total other comprehensive income/(loss)	0.06	0.00*	0.00*	0.06	0.00*	(0.01)
7 Total comprehensive income/(loss) for the period/year (5 + 6)	12.03	(4.50)	57.67	10.13	36.57	14.70
8 Paid-up share capital (par value of ₹1/- each fully paid)	1,513.07	1,513.07	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 nine months ended)						
Basic	0.01	(0.00)	0.04	0.01	0.03	0.01
Diluted	0.01	(0.00)	0.04	0.01	0.03	0.01
*Rounded off to zero						

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CIN : L27200HR1982PLC124461

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Notes to the statement of standalone unaudited financial results for the quarter and nine months period ended 31 December 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 February 2026.
- 2 The statutory auditors have carried out a limited review of standalone unaudited financial results of the Company for the quarter and nine months period ended 31 December 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, frozen 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 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, 2002 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 nine months period ended 31 December 2025, the Company had 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 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
Anubhav Dham
Director cum Chairman
DIN: 02656812

Digitally signed by
Anubhav Dham
Date: 2026.02.13
15:00:21 +05'30'

Date: 13 February 2026
Place: Gurugram