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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial 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 June 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.



Walker Chandio & Co LLP

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial 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 Chandio & Co LLP
Chartered Accountants
Firm Registration No: 001076N/N500013


Abhishek Lakhotia
Partner
Membership No.: 502667
UDIN: 26502667OXILAB6461



Place: Gurugram
Date: 14 August 2026

Gourmet Gateway India Limited
CIN : L27200HR1982PLC124461

Regd. Office: Village Dabodha, Khasra No 4/18,22,23,24,5/11,6/12,3,4, Tehsil Farrukhnagar, Farrukh Nagar, Gurgaon, Farrukh Nagar, Haryana, India, 122506

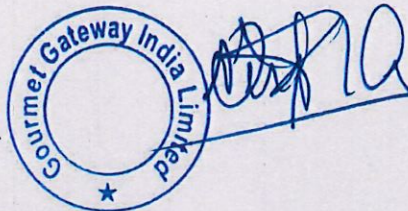
Corp. Office: 301,302,Third floor,Vipul Agora Mall, MG road, Gurgaon, Haryana 122002
Website: www.gourmetgateway.co.in; Email: amfinecompliance@gmail.com; Mobile: +91 8750131314

Statement of standalone unaudited financial results for the quarter ended 30 June 2026

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

Particulars	Quarter ended			
	30 June 2026	31 March 2026	30 June 2025	31 March 2026
	(Unaudited)	(Refer note 5)	(Unaudited)	(Audited)
1 Income				
Revenue from operations	277.95	293.39	260.80	1,305.08
Other income	7.93	7.84	7.82	31.69
Total income	285.88	301.23	268.62	1,336.77
2 Expenses				
Purchase of stock-in-trade	249.29	254.44	235.79	1,150.71
Employee benefits expense	13.20	7.88	t	29.32
Finance costs	5.85	5.86	5.36	22.24
Amortisation expense	0.73	0.72	0.73	2.93
Other expenses	21.99	36.45	16.78	121.88
Total expenses	291.06	305.35	258.66	1,327.08
3 Profit/(loss) before tax (1 - 2)	(5.18)	(4.12)	9.96	9.69
4 Tax expense				
Current tax	0.21	2.03	2.29	9.78
Deferred tax credit	(1.50)	(2.02)	(1.40)	(6.29)
Tax earlier years	-	3.38	-	3.63
Total tax expense	(1.29)	3.39	0.89	7.12
5 Profit/(loss) for the period/year (3 - 4)	(3.89)	(7.51)	9.07	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)	(0.17)	0.00*	(0.09)
- Income tax relating to these items	0.01	0.04	0.00*	0.02
Total other comprehensive income/(loss)	(0.01)	(0.13)	0.00*	(0.07)
7 Total comprehensive income/(loss) for the period/year (5 + 6)	(3.90)	(7.64)	9.07	2.50
8 Paid-up share capital (par value of ₹1/- each fully paid)	1,513.07	1,513.07	1,509.91	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)				
Basic	(0.00)	(0.00)	0.01	0.00
Diluted	(0.00)	(0.00)	0.01	0.00

*Rounded off to zero



Gourmet Gateway India Limited

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Notes to the statement of standalone unaudited financial results for the quarter ended 30 June 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 14 August 2026.
- 2 The statutory auditors have carried out a limited review of standalone unaudited financial results of the Company for the quarter ended 30 June 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 2023-24, 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, froze 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, 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 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 Figures for the quarter ended 31 March 2026 is the balancing figure between audited standalone figures in respect of full financial year and the unaudited published figures up to the nine months of the relevant financial year, which were subjected to limited review by the statutory auditors.
- 6 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.

Date: 14 August 2026
Place: Gurugram



For Gourmet Gateway India Limited

Anubhav Dham
Director cum Chairman
DIN: 02656812