GATEWAY DISTRIPARKS

August 05, 2026

BSE Limited	National Stock Exchange of India Limited
Phiroze Jeejeebjoy Towers Dalal Street Mumbai 400 001 **Scrip Code: 543489**	Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (East) Mumbai – 400 051 **Trading Symbol: GATEWAY**

Subject: Outcome of Board Meeting

Dear Sir/ Madam,

In Pursuant to Regulation 30 SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ("Listing Regulations") including any amendments thereof and other applicable provisions, if any read with the SEBI Circulars issued in this regard, this to inform that the Board of Directors of Gateway Distriparks Limited ("the Company") at its meeting held today i.e. **Wednesday, August 05, 2026** has, inter alia, considered and approved the following business:

1. **Un-audited Financial Results for the quarter ended June 30, 2026**

   In pursuant to Regulation 30 read with Regulation 33 of the Listing Regulations, a copy of Un-audited Financial Results (Standalone and Consolidated) along with the Limited Review Report of Auditor's on the aforesaid Financial Results submitted by M/s. S.R. Batliboi & Co. LLP, the Statutory Auditors for the quarter ended on June 30, 2026 is enclosed.

   The financial results shall be published in the newspapers under the provisions of the Listing Regulations and shall also be made available on the website of the Company at www.gatewaydistriparks.com.

2. **Declaration of First Interim Dividend for the Financial Year 2026-27**

   The Board of Directors has declared First Interim Dividend of Rs.1.25 (@12.5%) per equity share of face value Rs.10/- each for the Financial Year 2026-27.

   Further, the Board of Directors has approved & fixed **Tuesday, August 11, 2026** as the "Record Date" to determine the eligibility of the shareholders to receive the aforesaid First Interim Dividend. The First Interim Dividend for the Financial Year 2026-27 shall be paid to the shareholders within 30 days from the date of its declaration i.e. on or before **Thursday, September 04, 2026**.

3. **Re-appointment of Ms. Vanita Yadav (DIN: 09449130) as Non-Executive Independent Director of the Company for a second term of five consecutive years**

   Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company has approved the re-appointment of Ms. Vanita Yadav (DIN: 09449130) as Non-Executive Independent Director of the Company for a second term of five (5) consecutive years with effect from December 27, 2026, subject to the approval of shareholders of the Company at the ensuing Annual General Meeting.

4. Re-appointment of Mr. Ishaan Gupta (DIN: 05298583) as Joint Managing Director

Based on the recommendation of Nomination and Remuneration Committee, the Board of Directors of the Company has approved the re-appointment of Mr. Ishaan Gupta (DIN: 05298583) as Joint Managing Director of the Company for a further period of five (5) years commencing from December 27, 2026, subject to the approval of shareholders of the Company at the ensuing Annual General Meeting.

The required details pursuant to the SEBI Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026 are annexed herewith as **Annexure – A.**

The Meeting commenced at 01:05 P.M. IST and concluded at 01:55 P.M. IST.

Kindly take the above information on record.

Thanking You
Yours faithfully,

For Gateway Distriparks Limited

Divyang Jain

Digitally signed by Divyang Jain
DN: cn=Divyang Jain c=IN
l=North West Delhi o=Personal
e=DVYNG.JAIN@GMAIL.COM
Reason: Divyang
Location:
Date: 2026-08-05 13:56+05:30

Divyang Jain
Company Secretary &
Compliance Officer

Annexure-A

The details required under Regulation 30 of SEBI (LODR) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Ms. Vanita Yadav (DIN: 09449130)	Mr. Ishaan Gupta (DIN: 05298583)
1.	Reason for Change viz. ~~appointment,~~ reappointment, ~~resignation, removal, death or otherwise~~	**Re-appointment:** As Non-Executive Independent Director on the Board of the Company in order to maintain the Composition of the Board as per Regulation 17 of the Listing Regulations.	**Re-appointment:** As Joint Managing Director designated on the Board of the Company.
2.	Date of ~~Appointment/~~ re appointment/ ~~cessation (as applicable)~~ & terms of ~~appointment/~~ re appointment	**Date of Re-appointment:** With effect from December 27, 2026 to December 26, 2031 i.e. for a term of 5 (five) consecutive years, subject to approval of the Shareholders. **Terms of Re-appointment:** As recommended by the NRC on mutually agreed terms, further approved by the Board: • **Sitting Fee:** She is eligible for sitting fees in lieu of attending the Meetings. • **Performance-linked Commission**: if any declared by the Company, she shall be eligible for commission within the permissible limits of Companies Act, 2013.	**Date of Re-appointment:** With effect from December 27, 2026 to December 26, 2031 i.e. for a term of 5 (five) consecutive years, subject to approval of the Shareholders. **Terms of Re-appointment:** As recommended by the NRC on mutually agreed terms, further approved by the Board: • **Sitting Fee:** He shall be eligible for sitting fees in lieu of attending the Meetings. • **Performance-linked Commission**: if any declared by the Company, He shall be paid performance based profit linked commission within the permissible limits of Companies Act, 2013. • **Salary / Perks:** He shall not be paid and not eligible for any Salary / Perks as Managing Director. • **Retirement by Rotation:** His Office shall be liable to retire by Rotation, in accordance with the provisions of the Companies Act, 2013.
3.	Brief Profile	Attached as **Annexure-I**	Attached as **Annexure-II**
4.	Disclosure of Relationship between Directors	Ms. Vanita Yadav is not related to any director of the Company	Mr. Ishaan Gupta is Promoter / Joint Managing Director of the Company and is son of Mr. Prem Kishan Dass Gupta, Chairman & Managing

GATEWAY DISTRIPARKS

			Director and is elder brother of Mr. Samvid Gupta, Joint Managing Director of the Company.
5.	Information as required pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018-19 and the National Stock Exchange of India Limited with ref no. NSE/CML/2018/24, dated June 20, 2018	Ms. Vanita Yadav has confirmed that she is eligible/ not disqualified / not debarred by virtue of any SEBI order or the order of any statutory authority from being re-appointed as Non-Executive Independent Director on the Board of the Company.	Mr. Ishaan Gupta has confirmed that he is eligible / not disqualified / not debarred by virtue of any SEBI order or the order of any statutory authority from being re-appointed as Joint Managing Director on the Board of the Company.

Annexure I

Brief Profile of Ms. Vanita Yadav:

Ms. Vanita Yadav is a senior professional with over 32 years of combined experience, including more than 27 years of experience in the Government sector and 5 years of experience in the sustainability sector.

She holds Bachelor's and Master's degrees in Electronics & Communication Engineering and brings a strong combination of scientific and technical expertise, strategic leadership, operational management and sustainability-focused research.

Her extensive government experience with the Government of India and Government of Haryana encompasses policy implementation, operational monitoring, institutional and organisational structuring, quality assurance, people management and stakeholder coordination.

Over the past five years, she has expanded her professional focus into the sustainability and environmental sector, with particular interest and experience in green coal, waste management, resource recovery and sustainable utilisation of waste materials. Her work involves researching sustainable solutions for converting waste into useful resources and exploring environmentally responsible alternatives to conventional materials and energy sources.

She brings a unique perspective that combines engineering and scientific knowledge, public-sector governance, strategic management and emerging sustainability solutions, enabling her to approach complex challenges from both a technical and organisational perspective.

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Annexure II

Brief Profile of Mr. Ishaan Gupta:

Mr. Ishaan Gupta holds a Bachelor of Science in Business Administration degree from Boston University, USA. He possesses more than 16 years of extensive experience in diverse areas of business management, with significant expertise in Strategic Planning, Human Rights, Information Technology, and Project Management. Throughout his association with the Company, he has demonstrated strong leadership, sound business judgment, and a deep understanding of the Company's operations and long-term strategic objectives.

He is serving as Joint Managing Director and has been associated with the company since August 14, 2012. His contributions to the Company include - managing the company's interest in Snowman Logistics, Subsidiary Company, providing strategic direction towards building the network of the Company, active participation in Board and Committee meetings, spearheading the digital initiatives of the Group to embrace new technology. He has also taken additional responsibilities looking after new projects and legal affairs of the Company, and leading the CSR activities of the Group.

Mr. Ishaan Gupta has demonstrated strong leadership, sound business acumen, and a forward-looking approach, which have been instrumental in driving positive outcomes for the Company.

S.R. BATLIBOI & CO. LLP
Chartered Accountants

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Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Gateway Distriparks Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of Gateway Distriparks Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), its joint venture for the quarter ended June 30, 2026 (the "Statement") attached herewith, 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 (the "Listing Regulations").

2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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 Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No.	Company Name	Nature
1	Gateway Distriparks Limited	Holding Company
2	Gateway Distriparks (Kerala) Limited	Subsidiary Company
3	Kashipur Infrastructure and Freight Terminal Private Limited	Subsidiary Company
4	Snowman Logistics Limited	Subsidiary Company
5	Container Gateway Limited	Joint Venture

S.R. Batliboi & Co. LLP
Gurugram

5. We draw attention to Note 13 to the accompanying Statement of unaudited consolidated financial results regarding the Holding Company's assessment of certain regulatory proceedings involving orders received under the Prohibition of Benami Property Transactions Act, 1988, and related advances of Rs. 866.25 lakhs paid in respect of proposed acquisition of land parcels which are currently under attachment and held as benami property by the Adjudicating Tax Authority. Having regard to the status of the matter as more fully discussed in that note, we are unable to comment on the provisions, if any, that may be required related to recovery of said advances and/or potential consequences in respect of the proceedings in these unaudited consolidated financial results. Our conclusion for the quarter ended June 30, 2025, and opinion for the quarter and year ended March 31, 2026 was also qualified in respect of the said matter.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditor referred to in paragraph 8 below, except for the possible effects of our observation in para 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

7. **Emphasis of Matter — Service Exports from India Scheme ('SEIS') Benefits**

   We draw attention to Note 11 to the accompanying Statement of unaudited consolidated financial results which describes the proceedings relating to demand orders/ notices of Rs. 18,409.94 lakhs received by the Company from the Commissioner of Customs and Additional Director General of Foreign Trade, challenging the SEIS benefits availed by the Holding Company for financial years 2015-16 to 2018-19 under the provisions of Foreign Trade (Development and Regulation) Act, 1992.

   Our conclusion is not modified in respect of this matter.

8. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of one subsidiary, whose unaudited interim financial results include total revenues of Rs. 348.07 lakhs, total net loss after tax of Rs. 83.05 lakhs, and total comprehensive income of Rs. 83.50 lakhs for the quarter ended June 30, 2026, as considered in the Statement which has been reviewed by its independent auditor.

   The independent auditor's reports on interim financial information/ financial results of this entity has been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of this subsidiary is based solely on the report of such auditor and procedures performed by us as stated in paragraph 3 above.

9. The accompanying Statement includes unaudited interim financial results and other unaudited financial information in respect of one joint venture, whose interim financial results includes the Group's share of net profit of Rs. Nil and Group's share of total comprehensive income of Rs. Nil for the quarter ended June 30, 2026.

   The unaudited interim financial results and other unaudited financial information this joint venture, have not been reviewed by its auditor and have been approved and furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the affairs of this joint venture, is based solely on such unaudited interim financial results and other unaudited financial information certified by the Management. According to the information and explanations given to us by the Management, this interim financial results/information are not material to the Group.

S.R. Batliboi & Co. LLP
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S.R. BATLIBOI & CO. LLP
Chartered Accountants

Our conclusion on the Statement in respect of matters stated in para 8 and 9 above is not modified with respect to our reliance on the work done and the reports of the other auditor and the financial results/financial information certified by the Management.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

per Amit Gupta
Partner
Membership No.: 501396

UDIN: 26501396KHMNLI3420

Place: New Delhi
Date: August 05, 2026

GATEWAY DISTRIPARKS LIMITED

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited) (refer note 4)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	54,929.66	53,365.01	55,042.96	2,21,181.65
	(b) Other income	440.44	506.95	369.82	1,762.38
	Total income	55,370.10	53,871.96	55,412.78	2,22,944.03
2	Expenses				
	(a) Purchase of traded goods	6,807.35	4,097.77	6,299.95	20,497.49
	(b) (Increase)/decrease in inventories of traded goods	(417.58)	196.71	(107.99)	183.72
	(c) Operating expense	29,438.89	29,865.61	29,543.75	1,22,253.39
	(d) Employee benefit expense	3,486.61	3,491.87	3,157.46	13,384.40
	(e) Finance costs	1,344.08	1,390.23	1,468.98	5,926.86
	(f)Depreciation and amortisation expense	3,874.03	3,856.81	3,660.12	15,265.47
	(g) Other expenses	3,907.50	3,940.72	4,215.57	16,878.92
	Total expenses	48,440.88	46,839.72	48,237.84	1,94,390.25
3	Profit before exceptional items and tax (1-2)	6,929.22	7,032.24	7,174.94	28,553.78
4	Exceptional items - income/(expense) [refer note 10 below]	162.27	2.57	-	(274.19)
5	Profit before tax (3+4)	7,091.49	7,034.81	7,174.94	28,279.59
6	Tax expense [refer note 6, 7, 17 and 18 below]				
	(a) Current tax	1,492.97	996.29	1,376.89	5,483.80
	(b) Adjustment for tax relating to earlier periods	-	(68.75)	-	(68.75)
	(c) Deferred tax	471.72	(262.93)	(420.42)	(3,071.08)
	Total tax expense	1,964.69	664.61	956.47	2,343.97
7	Profit for the period/year (5-6)	5,126.80	6,370.20	6,218.47	25,935.62
8	Other comprehensive income				
	Items that will not be reclassified to profit or loss				
	Remeasurements of post-employment benefit obligations	16.45	56.87	(34.76)	42.28
	Income tax relating to the above	(4.44)	(19.50)	12.12	(14.49)
	Other comprehensive income/(loss) for the period/year, net of tax	12.01	37.37	(22.64)	27.79
9	Total comprehensive income for the period/year (7+8)	5,138.81	6,407.57	6,195.83	25,963.41
10	Profit is attributable to:	5,126.80	6,370.20	6,218.47	25,935.62
	Owners	4,884.49	6,058.76	6,025.38	25,565.52
	Non-controlling interests	242.31	311.44	193.09	370.10
11	Other comprehensive income/(loss) is attributable to:	12.01	37.37	(22.64)	27.79
	Owners	7.23	27.08	(12.15)	19.80
	Non-controlling interests	4.78	10.29	(10.49)	7.99
12	Total comprehensive income is attributable to:	5,138.81	6,407.57	6,195.83	25,963.41
	Owners	4,891.72	6,085.84	6,013.23	25,585.32
	Non-controlling interests	247.09	321.73	182.60	378.09
13	Paid-up equity share capital (Face value Rs. 10/- per equity share)	49,964.38	49,964.38	49,964.38	49,964.38
14	Other equity excluding revaluation reserves as per the audited balance sheet	-	-	-	1,79,314.07
15	Earnings per share attributable to equity holders of the parent : (Face value Rs. 10/- each)	Not Annualised	Not Annualised	Not Annualised	Annualised
	(a) Basic (Rs.)	0.98	1.22	1.20	5.12
	(b) Diluted (Rs.)	0.98	1.22	1.20	5.12

See accompanying notes to the unaudited consolidated financial results

S.R. Batliboi & Co. LLP, Gurugram
for Identification

Gateway Distriparks Limited

GATEWAY DISTRIPARKS LIMITED

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Notes to the unaudited consolidated financial results for the quarter ended June 30, 2026

1 The financial results of following entities have been consolidated with the financial results of Gateway Distriparks Limited ("Holding Company" or the "Company"):
Subsidiaries:
a) Gateway Distriparks (Kerala) Limited ("GDKL")
b) Kashipur Infrastructure and Freight Terminal Private Limited ("KIFTPL")
c) Snowman Logistics Limited ("SLL" or "Snowman")
Joint Venture:
a) Container Gateway Limited ("CGL")

- The Holding Company and its subsidiaries together referred to as "the Group".

2 The above unaudited consolidated financial results for the quarter ended June 30, 2026, have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on August 05, 2026. The Statutory Auditors have conducted the limited review of the consolidated financial results and have expressed a qualified conclusion on these unaudited consolidated financial results.

3 These unaudited consolidated financial results have been prepared pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and in accordance with Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendment rules thereafter.

4 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year up to March 31 and the unaudited published year-to-date figures up to December 31, being the date of the end of the third quarter of the financial year, which was subject to limited review by the statutory auditors.

5 The Company is involved in an arbitration proceeding with Container Corporation of India Limited ("Concor") in respect of agreements for operations at ICD Garhi. Concor had raised various claims on the Company and has filed an application in High Court of Delhi for appointment of an arbitrator. The management is of the view that these claims are at a preliminary stage and the question of maintainability of the alleged disputes raised by Concor is yet to be determined and are not sustainable and thus, no provision is required thereagainst.

6 During earlier years, the Income-tax department had raised demands for AY 2011-2012 to 2014-15 amounting to Rs. 2,171.65 lakhs in respect of CFS business of the Company and for AY 2020-21 amounting to Rs. 202.50 lakhs in respect of business of GDKL primarily on account of disallowance of deduction under Section 80-IA(4)(i) of the Income-tax Act, 1961. Assessment of all such orders are under litigation at various forums. Based on expert opinion, the management believes that the Group is entitled to aforesaid deductions and hence no provision for the aforesaid matter is made in these unaudited consolidated financial results.

7 (i) In view of the recent amendments introduced by the Finance Act, 2026 in the Income-tax Act, 1961, the Company and GDKL intends to opt for lower tax regime under Section 115BAA of the Income-tax Act, 1961 from FY 2026-27, and forego deduction under section 80-IA of the said Act. Deferred tax has been recalculated accordingly.

(ii) Based on the Board approved projections, the management believes that Minimum Alternate Tax credit entitlement of Rs. 22,817.68 lakhs as at June 30, 2026 is fully recoverable.

8 Till June 30, 2026, the Company has received a demand notice from Northern Railways regarding land license fees for Garhi amounting to Rs. 6,162.30 lakhs (including interest of Rs. 2,392.30 lakhs and GST of Rs. 549.27 lakhs) for the years 2011 to 2026. The Company is carrying a provision of Rs. 2,933.87 lakhs in the books of account as at June 30, 2026 in this regard and had filed a reply contesting the same. The management, based on internal legal assessment, is of the view that no adjustments are likely to arise in these unaudited consolidated financial results in this regard.

9 The Company received the approval dated August 08, 2025 from Office of the Commissioner of Customs (Preventive), Ministry of Finance for denotification of CFS at Krishnapatnam. The management is exploring alternate use of CFS and its assets at Krishnapatnam having net block of Rs.5,436.46 lakhs as at June 30, 2026 and believes that no impairment is likely to arise in respect thereof.

10 On November 21, 2025, the Government of India notified the four Labour Codes consolidating 29 existing labour laws ("Codes"). The Group has assessed and disclosed the incremental impact of these changes on the basis of the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory driven, non recurring nature of this impact of Rs. 274.19 lakhs, the same was disclosed under "Exceptional items" during the year ended March 31, 2026.

During the quarter, the Group, based on discussion with legal experts, an actuarial assessment and considering the revised compensation structure agreed with the employees with effect from April 01, 2026 (which is consistent with the Labour Codes, rules/draft rules, FAQs), has accounted for a reversal of Rs. 162.27 lakhs in these unaudited consolidated financial results in this regard. Considering materiality and non-recurring nature of this impact, these have been disclosed under "Exceptional items".

The Group continues to monitor the finalisation of the Central and State Rules, as well as Government clarifications on other aspects of the Labour Codes, and will incorporate appropriate accounting treatment based on these developments as required.

11 The Company had accounted for benefits available under Service Exports from India Scheme ('SEIS') for its Rail business amounting to Rs. 10,068.78 lakhs for the financial years ('FYs') 2015-16 to 2017-18 and for its Container Freight Station (CFS) business amounting to Rs. 6,762.88 lakhs for the FYs 2015-16 to 2018-19.

In previous years, the Company had received show cause notices ('SCN') from Additional Director General of Foreign Trade ('ADGFT'), Delhi and Mumbai and Commissioner of Customs, Kolkata and Mundra questioning the SEIS Benefits of Rs. 10,207.62 lakhs (gross value) and Rs. 6,902.32 lakhs (gross value) for its Rail and CFS business respectively, as the SEIS scrips were transferred by the Company to other companies, which utilised the same.

The Company had submitted its response to Commissioner of Customs, Kolkata and Mundra. The Company had received a hearing notice from Directorate General of Foreign Trade ('DGFT') in relation to SCN from ADGFT, Mumbai which has been adjourned. Further, the Company received a letter from the Adjudication Cell (Port), Kolkata Customs that the adjudication of SCN cannot be proceeded as the matter is pending with DGFT and will remain in abeyance until further development.

The Company, for its CFS business, received a demand order dated March 28, 2025 amounting to Rs. 6,902.32 lakhs along with a penalty of Rs. 1,300.00 lakhs from the Commissioner of Customs, Mundra, pertaining to FY 2015-16 to 2018-19. The Company filed an appeal to CESTAT on June 20, 2025 against the said order, which is pending for disposal, and deposited Rs. 517.67 lakhs under protest.

The Company, supported by legal opinion, believes that it has a good case and the SEIS scrips for the aforesaid financial years were correctly availed in terms of the provisions of Foreign Trade Policy 2015-20 and accordingly, no provision is made in these unaudited consolidated financial results in this regard.

S.R. Batliboi & Co. LLP, Gurugram
for Identification

Gateway Distriparks Limited

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12 Bank Guarantee was issued in favour of Punjab State Container and Warehousing Corporation Limited ('PCW') in respect of O&M Contract Agreement dated January 12, 2007 entered into for their CFS at Nhava Sheva, Navi Mumbai. The said O&M Agreement expired on January 31, 2022 by efflux of time. Post the expiry of the agreement, PCW sought to encash the bank guarantee of Rs. 1,810.00 lakhs on account of disputes arising between the Company and PCW. The Company filed a petition, pursuant to which on February 14, 2022, the Chandigarh District Court had restrained the Company's bank not to encash the bank guarantee in favour of PCW. Further, the Company also invoked the arbitration clause seeking appointment of the Arbitral Tribunal to adjudicate all disputes between the parties and later on withdrew the said petition filed before the Chandigarh District Court as the claim period of the Bank Guarantee had expired on January 31, 2023. After the withdrawal of the said petition, PCW re-approached the Company's bank, seeking encashment of the Bank Guarantee, post which the bank encashed the bank guarantee on February 22, 2023 for Rs. 1,810.00 lakhs.

Punjab and Haryana High Court had allowed the application preferred by the Company for appointment of Arbitral Tribunal vide a consent order. The Arbitral Tribunal issued an order dated November 29, 2025 in the Company's favour with respect to the said matter.

Subsequently, PCW filed an appeal against the order passed by the Arbitral Tribunal, and the Company has filed its counter-appeal thereto. Subsequently, vide order dated July 14, 2026, the Additional District Judge, Chandigarh granted a stay on the said order, subject to PCW furnishing a Bank Guarantee or Fixed Deposit Receipt (FDR) equivalent to 100% of the award amount along with applicable interest accrued thereon. The matter is pending for disposal.

The management believes that the amount is likely to be fully recovered as there is favourable arbitration order and no provision is made in these unaudited consolidated financial results in this regard.

13 The Company is in process of setting up a new ICD project in Jaipur and has acquired land parcels of 21.4 acres at a consideration of Rs. 2,327.64 lakhs (including land development cost) and incurred further expense of Rs. 1,074.72 lakhs on the project as at June 30, 2026. Further, the Company also entered into an arrangement with an individual to acquire additional land parcels required by the Company to complete the project, against which an amount aggregating to Rs. 866.25 lakhs was paid by the Company. As per such arrangement, the individual was required to acquire various small land parcels, ensure required regulatory compliances and sell the land to the Company at the prevailing market price.

During the year ended March 31, 2024, the said arrangement was challenged by the Initiating Officer, Income Tax, Benami Property Unit, Jaipur, who alleged these arrangements / transactions were covered under the Prohibition of Benami Property Transactions Act, 1988 ('the PBPT Act') and referred the matter to the Adjudicating Authority of the PBPT Act, New Delhi. Income-tax department also provisionally attached the properties, which were acquired by the individual in tranches from such amount paid by the Company under the abovementioned arrangement.

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Pending final outcome of the same and based on its assessment and legal opinion obtained, the Company does not believe any provision is required in respect of advance of Rs. 866.25 lakhs paid to the individual and potential consequences that may arise from proceedings stated above. Also, the Company does not foresee any impact on the amount spent on the project till date and no material adjustments are likely to arise in these unaudited consolidated financial results in this regard.

14 In June 2024, the Company entered into Agreement to Sell with its related party, Snowman Logistics Limited ('SLL') to sell land parcels at Krishnapatnam, of which land of 5.24 acres and one warehouse, against which SLL had paid an advance of Rs. 885.00 lakhs, are not yet registered in the name of SLL.

While SLL obtained complete possession of land by paying more than 90% of the consideration, the application for registration of the Sale Deed for the said land parcel was rejected by the Collector and District Collector, Nellore in the year ended March 31, 2025, on the grounds that a portion of the said land was appearing as a government land in revenue records, which cannot be used for private purposes.

As at June 30, 2026, SLL has spent total amount of Rs. 4,398.33 lakhs in respect of the said project at Krishnapatnam. In respect of land under dispute, the Company has re-confirmed to SLL that it possesses all relevant ownership documents and filed an appeal against the rejection. Based on underlying ownership documents and external opinion, the management believes it has a strong case on merits. In the event of an adverse decision, the Company has agreed to indemnify SLL against any losses arising of these transactions.

15 Statement of segment information for the quarter ended June 30, 2026
As per Ind AS 108 - Operating segments, the Group has two reportable segments namely Inter-Modal Container Logistics and Cold-chain Logistics and Distribution:

(Rs. in lakhs)

Particulars	Quarter Ended			Year Ended
	June 30, 2026 (Unaudited)	March 31, 2026 (Audited) (refer note 4)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1.Segment revenue				
(a) Inter-Modal Container Logistics	37,289.81	39,270.42	38,901.17	1,61,294 65
(b) Cold-chain Logistics and Distribution	17,639.85	14,094.59	16,141.79	59,887.00
Revenue from operations	54 929.66	53365.01	55042.96	221, 181.65
2.Segment result				
(a) Inter-Modal Container Logistics	6,709.90	7,329.80	7,390.73	30,456.06
(b) Cold-chain Logistics and Distribution	681.79	198.86	449.41	592.62
Total (A)	7,391.69	7,528.66	7,840.14	31,048.68
Add: Other income (B)	414.78	422.86	369.82	1,546.71
Less: Finance cost (C)	877.25	919.28	1,035.02	4,041.61
Profit before exceptional items and tax (D= A + B - C)	6,929.22	7,032.24	7,174.94	28,553.78
Add: Exceptional items (E)	162.27	2.57	-	(274.19)
Profit before tax (D- E)	7091.49	7034.81	7174.94	28 279.59
Segment assets				
(a) Inter-Modal Container Logistics	2,59,630.71	2,54,227.77	2,53,425.26	2,54,227.77
(b) Cold-chain Logistics and Distribution	97637.87	97,966.67	98 010.44	97,966.67
Total assets	357 268.58	35219444	351435 70	352194.44
Segment liabilities				
(a) Inter-Modal Container Logistics	59,102.24	58,41474	61,597.13	58,414.74
(b) Cold-chain Logistics and Distribution	38,402.55	39,15473	38,324.58	39,154.73
Total liabilities	97 50479	97569.47	99,921.71	97569.47

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16 During the previous and current periods, Snowman received demand orders under Section 73 of the Goods and Services Tax Act, 2017 from various states, of which an amount of Rs. 537.60 lakhs (including interest and penalties) are under litigation as at Jun 30, 2026. Snowman has made a pre-deposit of Rs. 53.82 lakhs, and the department had further unilaterally deducted input tax credit aggregating to Rs. 165.65 lakhs from the Snowman's electronic credit ledger ("ECL") till June 30, 2026. Against the same demands, Snowman has paid / expensed an amount of Rs. 24.68 lakhs during the quarter (Year ended March 31, 2026: Rs. 134.43 lakhs). Further, Snowman has other GST show cause notices amounting to Rs. 1,366.35 lakhs pending as at date.

Based on internal assessment and expert opinion, the management believes that the said demands / notices aggregating to Rs. 1,903.95 lakhs are not tenable, and no provision is required to be made in respect of the above matters (including against pre deposit/ECL deduction of Rs. 219.47 lakhs). However, basis best management estimates and as an abundant caution, Snowman has provided an amount of Rs. 120.29 lakhs as at June 30, 2026 in this regard in the unaudited consolidated financial results.

17 During earlier years, Snowman had paid Minimum Alternate Tax ('MAT') under the provisions of Section 115JB of the Income-tax Act, 1961. Based on the principle of prudence and absence of convincing evidence regarding future taxable profits at that time, the MAT credit entitlement was not recognised as an asset in those years.

As Snowman became liable to tax under the normal provisions of the Income-tax Act and has utilised the MAT credit against such normal tax liability, the MAT credit so utilised was recognised in the Statement of Profit and Loss for the quarter and year ended March 31, 2026 and thus, the tax credit was higher. This does not have any impact for the quarter.

18 Snowman received an assessment order dated January 30, 2026 for Assessment Year 2024-25, wherein the Assessing Officer ('AO') has disallowed deduction of Rs. 463.83 lakhs under Section 35AD of the Income-tax Act, 1961, in respect of Snowman's Mumbai and Hyderabad cold storage units, which the AO considered ineligible for deduction under the said section. Penalty proceedings under Section 270A have also been initiated. Snowman has filed its responses against the penalty proceedings, which is pending for disposal.

As Snowman's tax liability for the said assessment year was determined under MAT provisions, the disallowance does not impact the tax liability for assessment year 2024-25, and accordingly, no provision is recognised in these unaudited consolidated financial results. Further, in respect of penalty proceedings, there was no revenue loss to the Department, hence, no provision is considered necessary in these unaudited consolidated financial results in this regard.

19 Pursuant to the approval by the Board of Directors in their meeting held on August 05, 2026, the Company has declared first interim dividend for the financial year 2026-27 at 12.50% (Rs. 1.25 per equity share) on the equity share capital aggregating to Rs. 6,245.55 lakhs, subject to deduction of tax at source.

S. R. Batliboi & Co. LLP, Gurugram
for Identification

For and on behalf of the Board of Directors
Gateway Distriparks Limited

Gateway Distriparks Limited

Place: New Delhi
Date: August 05, 2026

Prem Kishan Dass Gupta
Chairman and Managing Director
DIN:- 00011670

S.R. BATLIBOI & CO. LLP
Chartered Accountants

67, Institutional Area
Sector 44, Gurugram - 122 003
Haryana, India

Tel: +91 124 681 6000

Independent Auditor's Review Report on the Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to
The Board of Directors
Gateway Distriparks Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Gateway Distriparks Limited (the "Company") for the quarter ended June 30, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. 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 Standards on Auditing 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. We draw attention to Note 12 to the accompanying Statement of unaudited standalone financial results regarding the Company's assessment of certain regulatory proceedings involving orders received under the Prohibition of Benami Property Transactions Act, 1988, and related advances of Rs. 866.25 lakhs paid in respect of proposed acquisition of land parcels which are currently under attachment and held as benami property by the Adjudicating Tax Authority. Having regard to the status of the matter as more fully discussed in that note, we are unable to comment on the provisions, if any, that may be required related to recovery of said advances and/or potential consequences in respect of the proceedings in these unaudited standalone financial results. Our conclusion for the quarter ended June 30, 2025, and opinion for the quarter and year ended March 31, 2026 was also qualified in respect of the said matter.

5. Based on our review conducted as above, except for the possible effects of our observations in paragraph 4 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 the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

S.R. Batliboi & Co. LLP
Gurugram

6. Emphasis of Matter – Service Exports from India Scheme ('SEIS') Benefits

We draw attention to Note 10 to the accompanying Statement of unaudited standalone financial results which describes the proceedings relating to demand orders/ notices of Rs. 18,409.94 lakhs received by the Company from the Commissioner of Customs and Additional Director General of Foreign Trade, challenging the SEIS benefits availed by the Company for financial years 2015-16 to 2018-19 under the provisions of Foreign Trade (Development and Regulation) Act, 1992.

Our conclusion is not modified in respect of this matter.

For S.R. Batliboi & Co. LLP
Chartered Accountants
ICAI Firm registration number: 301003E/E300005

per Amit Gupta
Partner
Membership No.: 501396

S.R. Batliboi & Co. LLP Gurugram

UDIN: 26501396FTIDOX7242

Place: New Delhi
Date: August 05, 2026

GATEWAY DISTRIPARKS LIMITED

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

(Rs. in lakhs)

Sr. No.	Particulars	Quarter Ended			Year Ended
		June 30, 2026	March 31, 2026	June 30, 2025	March 31, 2026
		(Unaudited)	(Audited) (refer note 3)	(Unaudited)	(Audited)
1	Income				
	(a) Revenue from operations	36,675.27	38,546.70	37,967.68	1,57,771.88
	(b) Other income	358.32	1,012.84	954.09	3,118.91
	Total income	37,033.59	39,559.54	38,921.77	1,60,890.79
2	Expenses				
	(a) Operating expense	23,621.41	24,738.10	24,616.55	1,02,299.42
	(b) Employee benefit expense	2,215.36	2,310.40	2,030.45	8,628.61
	(c) Finance costs	652.09	683.12	861.70	3,072.09
	(d) Depreciation and amortisation expense	1,897.86	1,888.59	1,883.49	7,532.75
	(e) Other expenses	2,172.72	2,325.42	2,391.80	9,661.51
	Total expenses	30,559.44	31,945.63	31,783.99	1,31,194.38
3	Profit before tax (1-2)	6,474.15	7,613.91	7,137.78	29,696.41
4	Tax expense [refer note 6 and 7 below]				
	(a) Current tax	1,281.90	1,332.79	1,259.50	5,209.01
	(b) Adjustment for tax relating to earlier periods	-	(69.05)	-	(69.05)
	(c) Deferred tax	405.34	(142.64)	(480.87)	(2,279.53)
	Total tax expense	1,687.24	1,121.10	778.63	2,860.43
5	Profit for the period/year (3-4)	4,786.91	6,492.81	6,359.15	26,835.98
6	Other comprehensive income				
	Items that will not be reclassified to profit or loss in subsequent periods:				
	Remeasurements of post-employment benefit obligations	3.83	22.54	(2.41)	15.31
	Income tax relating to the above	(0.96)	(7.88)	0.84	(5.35)
	Other comprehensive income/ (loss) for the period/year, net of tax	2.87	14.66	(1.57)	9.96
7	Total comprehensive income for the period/year (5+6)	4,789.78	6,507.47	6,357.58	26,845.94
8	Paid-up equity share capital (Face value Rs. 10/- per equity share)	49,964.38	49,964.38	49,964.38	49,964.38
9	Other equity excluding revaluation reserves as per the audited balance sheet	-	-	-	1,63,273.55
10	Earnings per share (Face value Rs. 10/- per equity share)	Not Annualised	Not Annualised	Not Annualised	Annualised
	(a) Basic (Rs.)	0.96	1.30	1.27	5.37
	(b) Diluted (Rs.)	0.96	1.30	1.27	5.37

See accompanying note to the unaudited standalone financial results

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for Identification

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Notes to the unaudited standalone financial results for the quarter ended June 30, 2026

1 The above unaudited standalone financial results for the quarter ended June 30, 2026, have been reviewed by the Audit Committee and taken on record by the Board of Directors of the Company at their respective meetings held on August 05, 2026. The Statutory Auditors have conducted the limited review of the standalone financial results and have expressed a qualified conclusion on these unaudited standalone financial results.

2 These unaudited standalone financial results have been prepared pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and in accordance with Indian Accounting Standards ("Ind AS") as prescribed under section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and relevant amendment rules thereafter.

3 The figures for the quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year up to March 31 and the unaudited published year-to-date figures up to December 31, being the date of the end of the third quarter of the financial year, which was subject to limited review by the statutory auditors.

4 The Company is principally engaged in a single segment viz. Inter-Modal Container Logistics, based on the nature of services, risks, returns and the internal business reporting system.

5 The Company is involved in an arbitration proceeding with Container Corporation of India Limited ("Concor") in respect of agreements for operations at ICD Garhi. Concor had raised various claims on the Company and has filed an application in High Court of Delhi for appointment of an arbitrator. The management is of the view that these claims are at a preliminary stage and the question of maintainability of the alleged disputes raised by Concor is yet to be determined and are not sustainable and thus, no provision is required thereagainst.

6 During earlier years, the Income-tax department had raised demands for AY 2011-2012 to 2014-15 amounting to Rs. 2,171.65 lakhs primarily on account of disallowance of deduction under Section 80-IA(4)(i) of the Income-tax Act, 1961. Assessment of all such orders are under litigation at various forums. Based on expert opinion, the management believes that the Company is entitled to aforesaid deductions and hence no provision for the aforesaid matter is made in these unaudited standalone financial results.

7 (i) In view of the recent amendments introduced by the Finance Act, 2026 in the Income-tax Act, 1961, the Company intends to opt for lower tax regime under Section 115BAA of the Income-tax Act, 1961 from FY 2026-27, and forego deduction under section 80-IA of the said Act. Deferred tax has been recalculated accordingly.

(ii) Based on the Board approved projections, the management of the Company believes that Minimum Alternate Tax credit entitlement of Rs. 22,444.96 lakhs as at June 30, 2026 is fully recoverable.

8 Till June 30, 2026, the Company has received a demand notice from Northern Railways regarding land license fees for Garhi amounting to Rs. 6,162.30 lakhs (including interest of Rs. 2,392.30 lakhs and GST of Rs. 549.27 lakhs) for the years 2011 to 2026. The Company is carrying a provision of Rs. 2,933.87 lakhs in the books of account as at June 30, 2026 in this regard and had filed a reply contesting the same. The management, based on internal legal assessment, is of the view that no adjustments are likely to arise in these unaudited standalone financial results in this regard.

9 The Company received the approval dated August 08. 2025 from Office of the Commissioner of Customs (Preventive), Ministry of Finance for denotification of CFS at Krishnapatnam. The management is exploring alternate use of CFS and its assets at Krishnapatnam having net block of Rs. 5,436.46 lakhs as at June 30, 2026 and believes that no impairment is likely to arise in respect thereof.

10 The Company had accounted for benefits available under Service Exports from India Scheme ('SEIS') for its Rail business amounting to Rs. 10,068.78 lakhs for the financial years ('FYs') 2015-16 to 2017-18 and for its Container Freight Station (CFS) business amounting to Rs. 6,762.88 lakhs for the FYs 2015-16 to 2018-19.

In previous years, the Company had received show cause notices ('SCN') from Additional Director General of Foreign Trade ('ADGFT'), Delhi and Mumbai and Commissioner of Customs, Kolkata and Mundra questioning the SEIS Benefits of Rs. 10,207.62 lakhs (gross value) and Rs. 6,902.32 lakhs (gross value) for its Rail and CFS business respectively, as the SEIS scrips were transferred by the Company to other companies, which utilised the same.

The Company had submitted its response to Commissioner of Customs, Kolkata and Mundra. The Company had received a hearing notice from Directorate General of Foreign Trade ('DGFT') in relation to SCN from ADGFT, Mumbai which has been adjourned. Further, the Company received a letter from the Adjudication Cell (Port), Kolkata Customs that the adjudication of SCN cannot be proceeded as the matter is pending with DGFT and will remain in abeyance until further development.

The Company, for its CFS business, received a demand order dated March 28. 2025 amounting to Rs. 6,902.32 lakhs along with a penalty of Rs. 1,300.00 lakhs from the Commissioner of Customs, Mundra, pertaining to FY 2015-16 to 2018-19. The Company filed an appeal to CESTAT on June 20, 2025 against the said order, which is pending for disposal, and deposited Rs. 517.67 lakhs under protest.

The Company, supported by legal opinion, believes that it has a good case and the SEIS scrips for the aforesaid financial years were correctly availed in terms of the provisions of Foreign Trade Policy 2015-20 and accordingly, no provision is made in these unaudited standalone financial results in this regard.

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11 Bank Guarantee was issued in favour of Punjab State Container and Warehousing Corporation Limited ('PCW') in respect of O&M Contract Agreement dated January 12, 2007 entered into for their CFS at Nhava Sheva, Navi Mumbai. The said O&M Agreement expired on January 31, 2022 by efflux of time. Post the expiry of the agreement, PCW sought to encash the bank guarantee of Rs. 1,810.00 lakhs on account of disputes arising between the Company and PCW. The Company filed a petition, pursuant to which on February 14, 2022, the Chandigarh District Court had restrained the Company's bank not to encash the bank guarantee in favour of PCW. Further, the Company also invoked the arbitration clause seeking appointment of the Arbitral Tribunal to adjudicate all disputes between the parties and later on withdrew the said petition filed before the Chandigarh District Court as the claim period of the Bank Guarantee had expired on January 31, 2023. After the withdrawal of the said petition, PCW re-approached the Company's bank, seeking encashment of the Bank Guarantee, post which the bank encashed the bank guarantee on February 22, 2023 for Rs. 1,810.00 lakhs.

Punjab and Haryana High Court had allowed the application preferred by the Company for appointment of Arbitral Tribunal vide a consent order. The Arbitral Tribunal issued an order dated November 29, 2025 in the Company's favour with respect to the said matter.

Subsequently, PCW filed an appeal against the order passed by the Arbitral Tribunal, and the Company has filed its counter-appeal thereto. Subsequently, vide order dated July 14, 2026, the Additional District Judge, Chandigarh granted a stay on the said order, subject to PCW furnishing a Bank Guarantee or Fixed Deposit Receipt (FDR) equivalent to 100% of the award amount along with applicable interest accrued thereon. The matter is pending for disposal.

The management believes that the amount is likely to be fully recovered as there is favourable arbitration order and no provision is made in these unaudited standalone financial results in this regard.

12 The Company is in process of setting up a new ICD project in Jaipur and has acquired land parcels of 21.4 acres at a consideration of Rs. 2,327.64 lakhs (including land development cost) and incurred further expense of Rs. 1,074.72 lakhs on the project as at June 30, 2026. Further, the Company also entered into an arrangement with an individual to acquire additional land parcels required by the Company to complete the project, against which an amount aggregating to Rs. 866.25 lakhs was paid by the Company. As per such arrangement, the individual was required to acquire various small land parcels, ensure required regulatory compliances and sell the land to the Company at the prevailing market price.

During the year ended March 31, 2024, the said arrangement was challenged by the Initiating Officer, Income Tax, Benami Property Unit, Jaipur, who alleged these arrangements / transactions were covered under the Prohibition of Benami Property Transactions Act, 1988 ('the PBPT Act') and referred the matter to the Adjudicating Authority of the PBPT Act, New Delhi. Income-tax department also provisionally attached the properties, which were acquired by the individual in tranches from such amount paid by the Company under the abovementioned arrangement.

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Pending final outcome of the same and based on its assessment and legal opinion obtained, the Company does not believe any provision is required in respect of advance of Rs. 866.25 lakhs paid to the individual and potential consequences that may arise from proceedings stated above. Also, the Company does not foresee any impact on the amount spent on the project till date and no material adjustments are likely to arise in these unaudited standalone financial results in this regard.

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As at June 30, 2026, SLL has spent total amount of Rs. 4,398.33 lakhs in respect of the said project at Krishnapatnam. In respect of land under dispute, the Company has re-confirmed to SLL that it possesses all relevant ownership documents and filed an appeal against the rejection. Based on underlying ownership documents and external opinion, the management believes it has a strong case on merits. In the event of an adverse decision, the Company has agreed to indemnify SLL against any losses arising of these transactions.

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SR . Batliboi & Co.LLP, Gurugram
for Identification

For and on behalf of the Board of Directors
Gateway Distriparks Limited

Gateway Distriparks Limited

Place: New Delhi
Date: August 05, 2026

Prem Kishan Dass Gupta
Chairman and Managing Director
DIN:- 00011670