



Ref No: CIL/SEC/2025-26/33

Date: November 13, 2025

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeeboy Towers,
Dalal Street, Fort,
Mumbai - 400 001.
Scrip Code: 531216

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on Thursday, November 13, 2025.

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. **Thursday, November 13, 2025** have *inter-alia*, considered and approved the Unaudited Financial results (Standalone and Consolidated) along with the Statement of Asset & Liability, Cash Flow Statement ("Financial Results") and Limited Review Report thereon issued by the M/s. A. R. Sodha & Co., Statutory Auditors of the Company.

A copy of the Financial Results together with the Limited Review Report thereon, are enclosed herewith as **Annexure I.**

Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended, the trading window for trading in securities of the Company will open on Sunday, November 16, 2025.

Kindly note that the meeting of the Board of Directors commenced at 05:00 P.M. and concluded at 06:30 P.M.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,
For Comfort Intech Limited

Ankur Agrawal
Director
DIN: 06408167

Encl: as above

COMFORT INTECH LIMITED

Registered Office :- 106, Avkar, Algani Nagar, Kalaria,
Daman, Daman & Diu - 396210

Corporate Office :- A-301, Hetal Arch, S.V. Road,
Opp. Natraj Market, Malad (West), Mumbai - 400064

CIN : L74110DDI994PLC001678

☎ 022- 6894-8500/08

✉ info@comfortintech.com

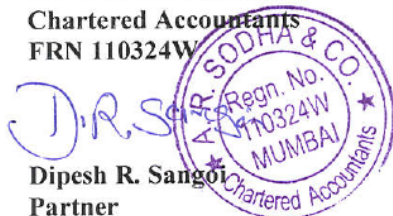
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Independent Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to
The Board of Directors
Comfort Intech Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Comfort Intech Limited** ('the Company') for the quarter ended 30th September, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
3. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.R. Sodha & Co.
Chartered Accountants
FRN 110324W



Dipesh R. Sangot
Partner
M No. 124295
Place: Mumbai
Date: 13th November, 2025
UDIN: 25124295BMJAUS5335

503-504, K. L. Accolade,
6th Road, Near Bank of Baroda, R. K. Hospital Lane,
Santacruz (East), Mumbai - 400 055.
Tel. : 9324743917
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COMFORT INTECH LIMITED

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs, except EPS)

| Sr. No. | Particulars | Quarter Ended (Standalone) | | | Half Year Ended (Standalone) | | Year ended (Standalone) |
|---------|--|----------------------------|-----------------|-----------------|------------------------------|-----------------|-------------------------|
| | | 30-Sep-25 | 30-Jun-25 | 30-Sep-24 | 30-Sep-25 | 30-Sep-24 | 31-Mar-25 |
| | | Un-Audited | | | Un-Audited | | Audited |
| 1 | Net Sales/Income from operations | 4,525.02 | 2,595.44 | 5,014.16 | 7,120.46 | 9,414.58 | 17,592.00 |
| | Other Income | (222.39) | 139.49 | 33.24 | (82.90) | 334.68 | 379.45 |
| | Total Income | 4,302.62 | 2,734.93 | 5,047.40 | 7,037.56 | 9,749.25 | 17,971.45 |
| 2 | Expenditure | | | | | | |
| | Purchases of Stock-in-Trade | 2,250.81 | 669.26 | 3,013.67 | 2,920.07 | 5,746.94 | 9,950.51 |
| | Cost of material consumption and job work charges | 888.71 | 890.07 | 856.51 | 1,778.78 | 1,648.47 | 3,384.07 |
| | Excise Duty paid | 857.74 | 716.49 | 759.01 | 1,574.23 | 1,396.01 | 2,844.65 |
| | Changes in inventories | 101.91 | (48.54) | (0.41) | 53.37 | (71.76) | (111.54) |
| | Employee Benefit Expense | 33.93 | 29.55 | 27.20 | 63.48 | 49.44 | 112.10 |
| | Finance Cost | 23.82 | 15.88 | 27.54 | 39.70 | 73.53 | 144.00 |
| | Depreciation & Amortization Expense | 6.94 | 7.46 | 7.77 | 14.41 | 15.54 | 31.34 |
| | Other Expenses | 186.61 | 200.86 | 185.80 | 387.48 | 301.20 | 627.98 |
| | Total Expenditure | 4,350.47 | 2,481.04 | 4,877.09 | 6,831.51 | 9,159.37 | 16,983.11 |
| 3 | Profit before Exceptional Items & Tax (1-2) | (47.85) | 253.90 | 170.31 | 206.04 | 589.89 | 988.34 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit before Tax (3-4) | (47.85) | 253.90 | 170.31 | 206.04 | 589.89 | 988.34 |
| 6 | Tax Expenses | | | | | | |
| | Current Tax | | | | | | |
| | i) Income Tax related to current year | 57.70 | 30.23 | 60.67 | 87.93 | 95.83 | 215.40 |
| | ii) Income Tax of earlier years | - | - | - | - | 0.39 | 0.22 |
| | iii) Deferred Tax | (37.57) | 18.43 | (5.88) | (19.14) | 71.29 | (17.46) |
| 7 | Profit/(loss) after tax for the period (before adjustment for Associate) (5-6) | (67.98) | 205.23 | 115.52 | 137.25 | 422.37 | 790.19 |
| 8 | Add : Share of (Profit)/Loss of Associate | - | - | - | - | - | - |
| 9 | Profit for the Period (after adjustment for Associate) (7 + 8) | (67.98) | 205.23 | 115.52 | 137.25 | 422.37 | 790.19 |
| 10 | Other Comprehensive Income (OCI) | | | | | | |
| | (a) Items not to be reclassified subsequently to profit and loss | | | | | | |
| | - Remeasurements of the defined benefit plan - gain/(loss) | - | - | - | - | - | (0.22) |
| | - Tax impact on above | - | - | - | - | - | 0.06 |
| | - Realised Gain on Sale of Equity Instrument through other comprehensive income | - | - | - | - | - | 62.20 |
| | - Tax impact on above | - | - | - | - | - | (28.45) |
| | - Gain / (Loss) on fair value of equity / MF instruments | (90.42) | 1,374.34 | 580.60 | 1,283.92 | 2,161.07 | 625.31 |
| | - Tax impact on above | 12.93 | (196.53) | (42.76) | (183.60) | (469.01) | (244.47) |
| 11 | Total Comprehensive Income (9+10) | (145.47) | 1,383.04 | 653.36 | 1,237.57 | 2,114.44 | 1,204.62 |
| 12 | Paid up Equity Share Capital (Face Value Re. 1/- each) | 3,199.38 | 3,199.38 | 3,199.38 | 3,199.38 | 3,199.38 | 3,199.38 |
| 13 | Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year | - | - | - | - | - | 11,078.87 |
| 14 | Earning Per Share (EPS) (par value of Re. 1/- each) | | | | | | |
| | Basic | -0.02* | 0.06* | 0.04* | 0.04* | 0.13* | 0.25 |
| | Diluted | -0.02* | 0.06* | 0.04* | 0.04* | 0.13* | 0.25 |
| | *Not Annualised | | | | | | |



STANDALONE SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

| Sr. No. | Particulars | Quarter ended | | | Half Year ended | | Year ended |
|------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | | 30-Sep-25 | 30-Jun-25 | 30-Sep-24 | 30-Sep-25 | 30-Sep-24 | 31-Mar-25 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 | Segment Revenue | | | | | | |
| | a) Trading in Goods | 2,388.27 | 793.17 | 3,122.48 | 3,181.44 | 5,928.22 | 10,512.11 |
| | b) Manufacturing of Liquor | 2,057.50 | 1,722.97 | 1,816.52 | 3,780.47 | 3,341.55 | 6,808.22 |
| | c) Financing | 64.54 | 68.25 | 62.25 | 132.79 | 131.78 | 228.33 |
| | d)Leasing of Immmovable Properties | 14.70 | 11.05 | 12.73 | 25.75 | 12.83 | 43.34 |
| | Less: Inter Segment Revenue | | | | | | |
| | Total Income from Operations | 4,525.02 | 2,595.44 | 5,013.98 | 7,120.46 | 9,414.39 | 17,592.00 |
| 2 | Segment Results: | | | | | | |
| | [Profit before Depreciation, Tax and Finance Costs from each segment] | | | | | | |
| | a) Trading in Goods | 147.45 | 123.91 | 107.13 | 271.36 | 177.04 | 561.60 |
| | b) Manufacturing of Liquor | 69.10 | 48.14 | 76.42 | 117.24 | 176.95 | 311.34 |
| | c) Financing | 64.54 | 68.25 | 62.25 | 132.79 | 131.78 | 228.33 |
| | d)Leasing of Immmovable Properties | 14.70 | 9.81 | 12.73 | 24.51 | 11.47 | 38.34 |
| | Total | 295.80 | 250.11 | 258.53 | 545.91 | 497.24 | 1,139.61 |
| | Less:(i) Finance Costs | 23.82 | 15.88 | 27.54 | 39.70 | 73.53 | 144.00 |
| | (ii) Depreciation | 6.94 | 7.46 | 7.77 | 14.41 | 15.54 | 31.34 |
| | (iii) Other un-allocable expenditure net off | | | | | | |
| | Un-allocable Income | 312.89 | (27.13) | 52.92 | 285.76 | (181.71) | (24.07) |
| | Profit from ordinary activities before tax | (47.85) | 253.90 | 170.31 | 206.04 | 589.89 | 988.34 |
| 3 | Segment Assets | | | | | | |
| | a) Trading in Goods | 1,991.60 | 1,551.23 | 3,989.74 | 1,991.60 | 3,989.74 | 1,929.64 |
| | b) Manufacturing of Liquor | 4,239.84 | 3,846.22 | 2,412.45 | 4,239.84 | 2,412.45 | 4,002.56 |
| | c) Financing | 1,799.52 | 1,882.82 | 2,250.36 | 1,799.52 | 2,250.36 | 1,994.56 |
| | d)Leasing of Immmovable Properties | 1,183.35 | 1,178.16 | 1,175.49 | 1,183.35 | 1,175.49 | 1,181.50 |
| | e) Unallocable | 9,777.49 | 10,093.82 | 10,347.09 | 9,777.49 | 10,347.09 | 8,423.73 |
| | Total Segment Assets | 18,991.80 | 18,552.24 | 20,175.13 | 18,991.80 | 20,175.13 | 17,532.00 |
| 4 | Segment Liabilities | | | | | | |
| | a) Trading in Goods | 415.83 | 608.49 | 5,525.28 | 415.83 | 5,525.28 | 1,406.93 |
| | b) Manufacturing of Liquor | 327.31 | 367.34 | 391.41 | 327.31 | 391.41 | 299.59 |
| | c) Financing | - | - | - | - | - | - |
| | d)Leasing of Immmovable Properties | 25.10 | 25.10 | 0.10 | 25.10 | 0.10 | 25.10 |
| | e) Unallocable | 18,223.55 | 17,551.31 | 14,258.33 | 18,223.55 | 14,258.33 | 15,800.38 |
| | Total Segment Liabilities | 18,991.80 | 18,552.24 | 20,175.13 | 18,991.80 | 20,175.13 | 17,532.00 |



STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. In Lakhs)

| Particulars | As at 30.09.2025 | As at 30.09.2024 |
|---|------------------|------------------|
| | (Un-Audited) | |
| (1) ASSETS | | |
| Non-current assets | | |
| (a) Property, Plant and Equipment | 135.51 | 144.52 |
| (b) Investment Properties | 1,165.37 | 1,171.45 |
| (c) Financial Assets | | |
| (i) Investments in subsidiary & associates | 1,763.90 | 1,763.90 |
| (ii) Other Investments | 6,542.39 | 6,759.89 |
| (d) Other non-current assets | 1,008.28 | 1,006.42 |
| (2) CURRENT ASSETS | | |
| (a) Inventories | 597.79 | 520.22 |
| (b) Financial Assets | | |
| (i) Investments | - | - |
| (ii) Trade receivables | 4,182.01 | 5,930.21 |
| (iii) Cash and cash equivalents | 394.90 | 561.57 |
| (iii) Other Bank Balances | 385.28 | 659.65 |
| (iv) Loans | 1,799.52 | 1,457.78 |
| (v) Others (to be specified) | 10.31 | 10.03 |
| (c) Other current assets | 1,006.56 | 189.49 |
| TOTAL ASSETS | 18,991.80 | 20,175.13 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share capital | 3,199.38 | 3,199.38 |
| (b) Other Equity | 12,092.48 | 11,988.69 |
| LIABILITIES | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 40.16 | 90.94 |
| (b) Provisions | - | 5.83 |
| (c) Deferred tax liabilities (Net) | 555.83 | 676.26 |
| Current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 1,831.50 | 713.55 |
| (ii) Trade payables | | |
| a. total outstanding dues of micro and small enterprises | 415.83 | 860.26 |
| b. total outstanding dues of other than micro and small enterprises | 303.86 | 2,229.90 |
| (iii) Other financial liabilities | 424.08 | 307.29 |
| (b) Provisions | 31.53 | 22.73 |
| (c) Current Tax Liabilities (Net) | 97.15 | 80.29 |
| TOTAL EQUITY AND LIABILITIES | 18,991.80 | 20,175.13 |



STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)

| PARTICULARS | For Half Year ended 30th Sept, 2025 | | For Half Year ended 30th Sept, 2024 | |
|---|--|----------|--|------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit before Tax for the year | | 206.04 | | 589.89 |
| Adjustments for : | | | | |
| Finance Cost | 38.71 | | 68.51 | |
| Depreciation and amortization | 14.41 | | 15.54 | |
| Dividend Income from Investments | (21.10) | | (24.62) | |
| Profit from Sale of Property, Plant and Equipments | - | | (62.01) | |
| Net (gain)/loss on financial instrument at fair value through P & L | 120.93 | | (287.29) | |
| Lease rental received | (25.75) | 127.19 | (12.83) | (302.70) |
| Operating Profit before Working Capital change | | 333.23 | | 287.19 |
| Adjustments for : | | | | |
| <u>Adjustments for (increase) / decrease in operating assets:</u> | | | | |
| Inventories | 13.21 | | (76.26) | |
| Trade receivables | 502.01 | | 3,804.16 | |
| Short-term loans and advances | 250.00 | | 12.10 | |
| In Other Bank Balances | 195.04 | | 792.58 | |
| Other financial assets | 0.13 | | - | |
| Other current assets | (948.98) | | 83.72 | |
| Other non-current assets | 90.22 | 101.63 | 200.00 | 4,816.30 |
| <u>Adjustments for increase / (decrease) in operating liabilities:</u> | | | | |
| Trade payables | (882.89) | | (2,699.06) | |
| Current Provisions | 1.46 | | 1.28 | |
| Other current liabilities | 129.09 | (752.33) | 35.53 | (2,662.25) |
| Cash Generated From Operations | | (317.47) | | 2,441.24 |
| Income Tax paid/(refund) | | 76.16 | | 101.41 |
| NET CASH FROM OPERATING ACTIVITIES Total (A) | | (393.63) | | 2,339.83 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Investment measured at FVTPL | (32.40) | | (409.11) | |
| Purchase of Property, Plant & Equipment | (0.32) | | 2.50 | |
| Proceeds from Sale of Investment measured at FVTOCI | - | | 444.90 | |
| Dividend Received | 21.10 | | 24.62 | |
| Lease rental received | 25.75 | | 12.83 | |
| NET CASH USED IN INVESTING ACTIVITIES Total (B) | | 14.14 | | 75.75 |
| CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Dividend Paid | (223.96) | | (223.96) | |
| Loan taken / (Repaid) in Secured Loan | 1,022.29 | | (1,572.23) | |
| Finance Cost | (38.71) | | (68.51) | |
| NET CASH FROM FINANCING ACTIVITIES Total (C) | | 759.62 | | (1,864.70) |
| Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C) | | 380.13 | | 550.87 |
| Cash and Cash Equivalents -- Opening Balance | | 14.77 | | 10.70 |
| Cash and Cash Equivalents -- Closing Balance | | 394.90 | | 561.57 |

Notes

- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2025.
- The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder.
- In the quarter and half year ended September 30, 2025, the negative other Income is primarily to due change in fair value of equity investments recognised through Profit and Loss. These change in fair value are not reflective of the Company's core business performance but are a result of temporary market volatility.
- The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

Place : Mumbai
Date : November 13, 2025



For Comfort Intech Limited

Ankur

ANKUR AGRAWAL
CHAIRPERSON & DIRECTOR
DIN : 06408167



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

Review Report to
The Board of Directors
Comfort Intech Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Comfort Intech Limited** ('the Company') and its subsidiary and associate (together referred to as the "the Group") for the quarter ending on 30th September, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. The preparation of the Statement 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 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Holding Company's management and 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 in accordance with the Standard on Review Engagement (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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. 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. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The statement includes the result of the following entities:
List of Subsidiary
 - i) Liquor India Limited
List of Associates
 - i) Lemonade Share and Securities Private Limited
 - ii) Comfort Securities Limited
5. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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Santacruz (East), Mumbai - 400 055.
Tel. : 9324743917
Email : ars@arsco.in

6. The consolidated unaudited financial results also includes the unaudited Financial results of one subsidiary, whose financial information reflect total revenue of Rs.292.70 Lakhs, total net profit/(loss) after tax of Rs.57.65 Lakhs & total comprehensive income of Rs.57.65 Lakhs for the quarter ended 30th September, 2025 and also include associate share of total net profit/(loss) after tax of Rs.341.35 Lakhs & total comprehensive income of Rs.167.10 Lakhs for the quarter ended 30th September, 2025 as considered in the consolidated financial results, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Subsidiary and associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

For A.R. Sodha & Co.

Chartered Accountants

FRN 110324W

D.R. Sangol

Dipesh R. Sangol

Partner

M No. 124295

Place: Mumbai

Date: 13th November, 2025

UDIN: 25124295BMJAUT3387

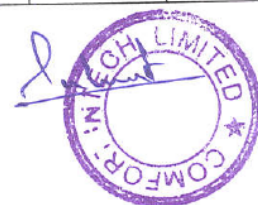


COMFORT INTECH LIMITED

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

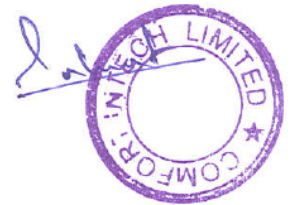
(Rs. In Lakhs, except EPS)

| Sr. No. | Particulars | Quarter Ended (Consolidated) | | | Half Year Ended (Consolidated) | | Year ended (Consolidated) |
|---------|--|------------------------------|-----------------|-----------------|--------------------------------|------------------|---------------------------|
| | | 30-Sep-25 | 30-Jun-25 | 30-Sep-24 | 30-Sep-25 | 30-Sep-24 | 31-Mar-25 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 | Net Sales/Income from operations | 4,674.54 | 2,746.39 | 5,165.59 | 7,420.93 | 9,694.24 | 18,233.71 |
| | Other Income | (220.51) | 141.84 | 34.33 | (78.66) | 335.91 | 388.07 |
| | Total Income | 4,454.03 | 2,888.23 | 5,199.93 | 7,342.26 | 10,030.15 | 18,621.78 |
| 2 | Expenditure | | | | | | |
| | Purchases of Stock-in-Trade | 2,250.81 | 669.26 | 3,013.67 | 2,920.07 | 5,746.94 | 9,950.51 |
| | Cost of material consumption and job work charges | 825.90 | 891.03 | 822.72 | 1,716.92 | 1,599.89 | 3,310.18 |
| | Excise Duty paid | 857.74 | 716.49 | 759.01 | 1,574.23 | 1,396.01 | 2,851.12 |
| | Changes in inventories | 101.91 | (48.54) | (0.41) | 53.37 | (71.76) | (109.09) |
| | Employee Benefit Expense | 159.16 | 147.00 | 147.66 | 306.16 | 274.83 | 614.08 |
| | Finance Cost | 41.17 | 33.92 | 40.55 | 75.09 | 101.19 | 207.23 |
| | Depreciation & Amortization Expense | 23.73 | 23.45 | 7.26 | 47.19 | 30.02 | 95.01 |
| | Other Expenses | 191.97 | 208.61 | 195.54 | 400.58 | 318.02 | 682.07 |
| | Total Expenditure | 4,452.39 | 2,641.21 | 4,986.00 | 7,093.61 | 9,395.14 | 17,601.10 |
| 3 | Profit before Exceptional Items & Tax (1-2) | 1.64 | 247.02 | 213.93 | 248.66 | 635.02 | 1,020.68 |
| 4 | Exceptional Items | - | - | - | - | - | - |
| 5 | Profit before Tax (3-4) | 1.64 | 247.02 | 213.93 | 248.66 | 635.02 | 1,020.68 |
| 6 | Tax Expenses | | | | | | |
| | Current Tax | | | | | | |
| | i) Income Tax related to current year | 57.70 | 30.23 | 60.67 | 87.93 | 95.83 | 215.40 |
| | ii) Income Tax of earlier years | - | - | - | - | 0.39 | 0.22 |
| | iii) Deferred Tax | (37.57) | 18.43 | (5.88) | (19.14) | 71.29 | (5.25) |
| 7 | Profit/(loss) after tax for the period (before adjustment for Associate) (5-6) | (18.49) | 198.35 | 159.14 | 179.87 | 467.51 | 810.31 |
| 8 | Add : Share of Profit/(Loss) of Associate | (173.18) | 312.41 | 327.59 | 139.24 | 848.50 | 340.37 |
| 9 | Profit for the Period (after adjustment for Associate (7 + 8)) | (191.66) | 510.76 | 486.73 | 319.10 | 1,316.00 | 1,150.68 |
| | Attributable to | | | | | | |
| | a. Shareholders of the Company | (211.66) | 510.32 | 474.43 | 298.66 | 1,300.34 | 1,132.38 |
| | b. Non-Controlling Interest | 20.00 | 0.44 | 12.31 | 20.44 | 15.66 | 18.30 |
| 10 | Other Comprehensive Income (OCI) | | | | | | |
| | (a) Items not to be reclassified subsequently to profit and loss | | | | | | |
| | - Remeasurements of the defined benefit plan - gain/(loss) | - | - | - | - | - | (4.51) |
| | - Tax impact on above | - | - | - | - | - | 0.06 |
| | - Realised Gain on Sale of Equity Instrument through other comprehensive income | - | - | - | - | - | 62.20 |
| | - Tax impact on above | - | - | - | - | - | (28.45) |
| | - Gain / (Loss) on fair value of equity / MF instruments | (90.42) | 1,374.34 | 580.60 | 1,283.92 | 2,161.07 | 625.31 |
| | - Tax impact on above | 12.93 | (196.53) | (42.76) | (183.60) | (469.01) | (244.47) |
| | - Share in OCI of Associate | (7.22) | 75.38 | 3.88 | 68.16 | 4.34 | 3.50 |
| 11 | Total Comprehensive Income (9+10) | (276.38) | 1,763.95 | 1,028.45 | 1,487.58 | 3,012.40 | 1,564.33 |
| | Attributable to | | | | | | |
| | a. Shareholders of the Company | (296.38) | 1,763.51 | 1,016.14 | 1,467.13 | 2,996.74 | 1,547.52 |
| | b. Non-Controlling Interest | 20.00 | 0.44 | 12.31 | 20.44 | 15.66 | 16.81 |
| 12 | Paid up Equity Share Capital (Face Value Re. 1/- each) | 3,199.38 | 3,199.38 | 3,199.38 | 3,199.38 | 3,199.38 | 3,199.38 |
| 13 | Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year | - | - | - | - | - | 14,730.47 |
| 14 | Earning Per Share (EPS) (par value of Rs. 1/- each) | | | | | | |
| | Basic | -0.07* | 0.16* | 0.15* | 0.09* | 0.41* | 0.35 |
| | Diluted | -0.07* | 0.16* | 0.15* | 0.09* | 0.41* | 0.35 |
| | *Not Annualised | | | | | | |



CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

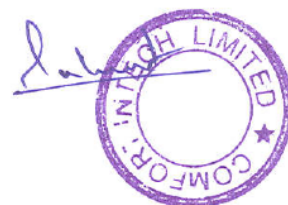
| Sr. No. | Particulars | Quarter Ended (Consolidated) | | | Half year ended (Consolidated) | | Consolidated Year ended |
|---------|---|---------------------------------|------------------|------------------|-----------------------------------|------------------|----------------------------|
| | | 30-Sep-25 | 30-Jun-25 | 30-Sep-24 | 30-Sep-25 | 30-Sep-24 | 31-Mar-25 |
| | | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Un-Audited | Audited |
| 1 | Segment Revenue | | | | | | |
| | a) Trading in Goods | 2,388.27 | 793.17 | 3,122.48 | 3,181.44 | 5,928.22 | 10,512.11 |
| | b) Liquor division | 2,207.02 | 1,873.92 | 1,968.10 | 4,080.94 | 3,621.22 | 7,449.93 |
| | c) Financing | 64.54 | 68.25 | 62.25 | 132.79 | 131.78 | 228.33 |
| | d) Leasing of Immovable Properties | 14.70 | 11.05 | 12.73 | 25.75 | 12.83 | 43.34 |
| | Less: Inter Segment Revenue | | | | | | |
| | Total Income from Operations | 4,674.54 | 2,746.39 | 5,165.56 | 7,420.93 | 9,694.05 | 18,233.71 |
| 2 | Segment Results: | | | | | | |
| | [Profit before Depreciation, Tax and Finance Costs from each segment] | | | | | | |
| | a) Trading in Goods | 147.45 | 123.91 | 107.13 | 271.36 | 177.04 | 561.60 |
| | b) Liquor division | 118.60 | 41.26 | 103.74 | 159.86 | 205.77 | 376.29 |
| | c) Financing | 64.54 | 68.25 | 62.25 | 132.79 | 131.78 | 228.33 |
| | d) Leasing of Immovable Properties | 14.70 | 9.81 | 12.73 | 24.51 | 11.47 | 38.34 |
| | Total | 345.29 | 243.23 | 285.85 | 588.52 | 526.07 | 1,204.56 |
| | Less: (i) Finance Costs | 23.82 | 15.88 | 27.54 | 39.70 | 73.53 | 144.00 |
| | (ii) Depreciation | 6.94 | 7.46 | 7.77 | 14.41 | 15.54 | 63.95 |
| | (iii) Other un-allocable expenditure net off | | | | | | |
| | Un-allocable Income | 312.89 | (27.13) | 36.61 | 285.76 | (198.02) | (24.07) |
| | Profit from ordinary activities before tax | 1.64 | 247.02 | 213.93 | 248.66 | 635.02 | 1,020.68 |
| 3 | Segment Assets | | | | | | |
| | a) Trading in Goods | 1,991.60 | 1,551.23 | 3,989.74 | 1,991.60 | 3,989.74 | 1,929.64 |
| | b) Liquor division | 7,026.18 | 6,709.77 | 5,199.04 | 7,026.18 | 5,199.04 | 5,930.68 |
| | c) Financing | 1,799.52 | 1,882.82 | 1,457.78 | 1,799.52 | 1,457.78 | 1,994.56 |
| | d) Leasing of Immovable Properties | 1,183.35 | 1,178.16 | 1,172.45 | 1,183.35 | 1,172.45 | 1,181.50 |
| | e) Unallocable | 12,687.06 | 13,183.79 | 14,353.84 | 12,687.06 | 14,353.84 | 12,030.91 |
| | Total Segment Assets | 24,687.71 | 24,505.76 | 26,172.85 | 24,687.71 | 26,172.85 | 23,067.29 |
| 4 | Segment Liabilities | | | | | | |
| | a) Trading in Goods | 415.83 | 608.49 | 2,779.31 | 415.83 | 2,779.31 | 1,406.93 |
| | b) Liquor division | 2,072.19 | 2,238.93 | 6,418.34 | 2,072.19 | 6,418.34 | 2,183.27 |
| | c) Financing | - | - | - | - | - | - |
| | d) Leasing of Immovable Properties | 25.10 | 25.10 | 30.10 | 25.10 | 30.10 | 25.10 |
| | e) Unallocable | 22,174.59 | 21,633.24 | 16,945.11 | 22,174.59 | 16,945.11 | 19,451.98 |
| | Total Segment Liabilities | 24,687.71 | 24,505.76 | 26,172.85 | 24,687.71 | 26,172.85 | 23,067.29 |



CONSOLIDATED STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. In Lakhs)

| Particulars | As at 30.09.2025 | As at 30.09.2024 |
|--|------------------|------------------|
| | (Un-Audited) | |
| (1) ASSETS | | |
| Non-current assets | | |
| (a) Property, Plant and Equipment | 3,190.44 | 3,199.22 |
| (b) Intangible asset | 309.78 | 309.78 |
| (c) Investment Property | 3,091.05 | 1,171.45 |
| (d) Financial Assets | | |
| (i) Investments | 8,306.78 | 10,751.53 |
| (d) Other non-current assets | 835.14 | 844.34 |
| (e) Deferred Tax Asset(net) | 308.48 | 320.69 |
| (2) CURRENT ASSETS | | |
| (a) Inventories | 611.44 | 536.16 |
| (b) Financial Assets | | |
| (i) Investments | - | - |
| (ii) Trade receivables | 4,207.14 | 6,008.56 |
| (iii) Cash and cash equivalents | 399.86 | 562.34 |
| (iii) Other Bank Balances | 493.98 | 671.30 |
| (iv) Loans | 1,800.50 | 1,458.93 |
| (v) Others (to be specified) | 10.31 | 10.03 |
| (c) Other current assets | 1,122.82 | 328.53 |
| TOTAL ASSETS | 24,687.71 | 26,172.85 |
| EQUITY AND LIABILITIES | | |
| Equity | | |
| (a) Equity Share capital | 3,199.38 | 3,199.38 |
| (b) Other Equity | 16,043.51 | 16,163.40 |
| Equity attributable to equity holders | 19,242.89 | 19,362.78 |
| Non-controlling Interest | 1,027.67 | 1,043.33 |
| Total Equity | 20,270.56 | 20,406.11 |
| LIABILITIES | | |
| Non-Current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 40.16 | 90.94 |
| (b) Provisions | 51.97 | 43.56 |
| (c) Deferred tax liabilities (Net) | 555.83 | 676.26 |
| Total Non-Current liabilities | 647.96 | 810.76 |
| Current liabilities | | |
| (a) Financial Liabilities | | |
| (i) Borrowings | 2,325.15 | 1,277.75 |
| (ii) Trade payables | 704.55 | 3,171.40 |
| (iii) Other financial liabilities (other than those specified in item ©) | 610.81 | 395.73 |
| (b) Provisions | 31.53 | 30.81 |
| (c) Current Tax Liabilities (Net) | 97.15 | 80.29 |
| Total Current liabilities | 3,769.19 | 4,955.98 |
| TOTAL EQUITY AND LIABILITIES | 24,687.71 | 26,172.85 |



CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)


| PARTICULARS | For Half Year ended 30th Sept, 2025 | | For Half Year ended 30th Sept, 2024 | |
|---|--|-----------------|--|-------------------|
| CASH FLOW FROM OPERATING ACTIVITIES | | | | |
| Net Profit before Tax for the year | | 248.66 | | 635.02 |
| Adjustments for : | | | | |
| Finance Cost | 75.09 | | 101.19 | |
| Depreciation and amortization | 47.19 | | 30.02 | |
| Dividend Income from Investments | (21.10) | | (24.62) | |
| Profit from Sale of Property, Plant and Equipments | (1.39) | | (62.01) | |
| Net (gain)/loss on financial instrument at fair value through P & L | 120.93 | | (287.29) | |
| Lease rental received | (25.75) | 194.95 | (12.83) | (255.54) |
| Operating Profit before Working Capital change | | 443.61 | | 379.48 |
| Adjustments for : | | | | |
| <u>Adjustments for (increase) / decrease in operating assets:</u> | | | | |
| Inventories | 13.46 | | (76.10) | |
| Trade receivables | 576.76 | | 3,767.34 | |
| Short-term loans and advances | 257.16 | | 12.30 | |
| In Other Bank Balances | 194.91 | | 791.55 | |
| Other financial assets | 0.13 | | - | |
| Other current assets | (847.90) | | 180.76 | |
| Other non-current assets | (12.37) | 182.14 | (17.64) | 4,658.22 |
| <u>Adjustments for increase / (decrease) in operating liabilities:</u> | | | | |
| Trade payables | (902.26) | | (2,556.72) | |
| Current Provisions | 1.46 | | 1.28 | |
| Other current liabilities | 112.74 | (788.05) | (32.57) | (2,588.01) |
| Cash Generated From Operations | | (162.29) | | 2,449.69 |
| Income Tax paid/(refund) | | 76.16 | | 101.41 |
| NET CASH FROM OPERATING ACTIVITIES Total (A) | | (238.45) | | 2,348.28 |
| CASH FLOW FROM INVESTING ACTIVITIES | | | | |
| Purchase of Investment measured at FVTPL | (32.40) | | (409.11) | |
| Proceeds from Sale of Investment measured at FVTOCI | - | | 444.90 | |
| Purchase of Property, Plant & Equipment | (30.98) | | (40.54) | |
| Proceeds from Sale of Property, Plant & Equipment | - | | 2.50 | |
| Dividend Received | 21.10 | | 24.62 | |
| Lease rental received | 25.75 | | 12.83 | |
| NET CASH USED IN INVESTING ACTIVITIES Total (B) | | (16.52) | | 35.21 |
| CASH FLOW FROM FINANCING ACTIVITIES | | | | |
| Dividend Paid | (223.96) | | (223.96) | |
| Loan taken / (Repaid) in Secured Loan | 936.01 | | (1,518.76) | |
| Finance Cost | (75.09) | | (101.19) | |
| NET CASH FROM FINANCING ACTIVITIES Total (C) | | 636.96 | | (1,843.91) |
| Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C) | | 381.99 | | 539.59 |
| Cash and Cash Equivalents -- Opening Balance | | 16.48 | | 22.75 |
| Cash and Cash Equivalents -- Closing Balance | | 398.46 | | 562.34 |

Notes

- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 13, 2025.
- The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder.
- In the quarter and half year ended September 30, 2025, the negative other Income is primarily to due change in fair value of equity investments recognised through Profit and Loss. These change in fair value are not reflective of the Company's core business performance but are a result of temporary market volatility.
- The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

Place : Mumbai
Date : November 13, 2025

For Comfort Intech Limited


ANKUR AGRAWAL
CHAIRPERSON & DIRECTOR
DIN : 06408167

