

Ref No: CIL/SEC/2025-26/32

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:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half ended September 30, 2025 along with the Statement of Asset & Liability, Cash Flow Statement and Limited Review Report thereon issued by the M/s. A. R. Sodha & Co., Statutory Auditors of the Company. Same are enclosed herewith as '**Annexure I**';
2. Change in Designation of Mr. Devendra Lal Thakur (DIN: 00392511), from Non- Executive Independent Director to Non – Executive Non – Independent Director of the Company, with effect from November 24, 2025, consequent to the completion of two terms of five years as an Independent Director of the Company, subject to the approval of the Shareholders at the ensuing General Meeting.

The details as required under Regulation 30 of the SEBI Listing Regulations are enclosed herewith as '**Annexure II**'.

Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to the 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.

The above information is also available on the website of the Company at: www.comfortintech.com.

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 abo

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**

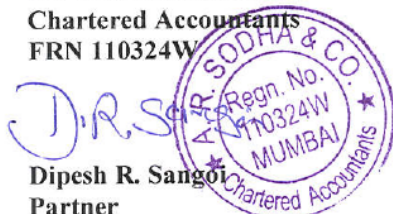
 **www.comfortintech.com**

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
Email : ars@arsco.in

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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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

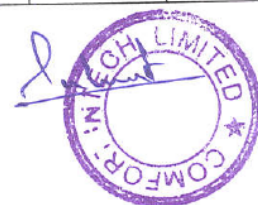


COMFORT INTECH LIMITED

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

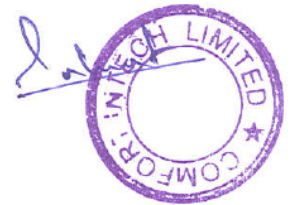
(Rs. In Lakhs, except EPS)

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

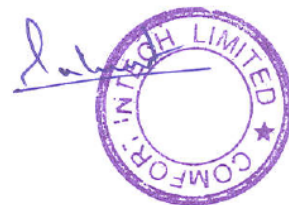
Sr. No.	Particulars	Quarter Ended (Consolidated)			Half year ended (Consolidated)		Consolidated Year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	a) Trading in Goods	2,388.27	793.17	3,122.48	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



ANNEXURE – II

Information as required under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015:

Sr. No.	Particulars	Information of such event(s)
1	Reason for Change viz. appointment, re-appointment, resignation, removal, death or otherwise	<p>The two terms of 5 consecutive years of Mr. Devendra Lal Thakur (DIN: 00392511) as a Non-Executive Independent Director of the Company will complete on November 23, 2025.</p> <p>Accordingly, Board has approved change in Designation of Mr. Devendra Lal Thakur from the designation of Non- Executive Independent Director to Non – Executive Non – Independent Director of the Company post the completion of the said tenure.</p>
2	Date of appointment/cessation &	Effective from November 24, 2025.
	Term of appointment	Term Not Applicable
4	Brief profile (in case of appointment);	Not Applicable, since disclosure is for Change in Designation
5	Disclosure of relationships between directors.	Nil

COMFORT INTECH LIMITED

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Daman, Daman & Diu - 396210

Corporate Office :- A-301, Hetal Arch, S.V. Road,
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CIN : L74110DD1994PLC001678

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