

## **COMFORT FINCAP LIMITED**

Registered Office :- 22, Block B, Camac Street, Behind Pantaloons, Kolkata, West Bengal - 700 016. Corporate Office :- A-301, Hetal Arch, Opp. Natraj Market, S.V.Road, Malad (West), Mumbai - 400064. Tel. No.: 022 - 6894 8500 / 08 / 09 FAX: 022-2889 2527

E-mail: info@comfortfincap.com; Website: www.comfortfincap.com

CIN: L65923WB1982PLC035441

Date: October 20, 2022

To.

The Manager,

Department of Corporate Services,

BSE Limited,

Phirozee Jeejeeboy Towers,

Dalal Street, Fort,

Mumbai - 400 001.

Scrip Code: 535267

To,

The Secretary,

The Calcutta Stock Exchange Limited,

7, Lyons Range. Kolkata, West Bengal- 700001.

Scrip Code: 26078

Dear Sir/Madam,

### Sub: Outcome of the Board Meeting held on Thursday, October 20, 2022

Pursuant to the Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e. October 20, 2022 have *inter alia*, considered and approved the following matters:

1. Un-audited standalone and consolidated financial results for the quarter and half year ended September 30, 2022 along with the Limited Review Report thereon issued by the M/s. A. R. Sodha & Co., Statutory Auditors of the Company.

A copy of the said results together with the Limited Review Report for quarter and half year ended September 30, 2022, are enclosed herewith as **Annexure I**.

2. Proposal for voluntary delisting of equity shares from the Calcutta Stock Exchange Limited (CSE). The equity shares of the Company will continue to remain listed on BSE Limited.

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 Saturday, October 22, 2022.

Kindly note that the meeting of the Board of Directors commenced at 01:00 P.M. and concluded at 03:00 P.M.

You are requested to take the above information on record.

Thanking you, Yours faithfully, For Comfort Fincap Limited

Ankur Agrawal Director DIN: 06408167

Encl: as above

### Annexure I



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 Fincap Limited

- 1. We have reviewed the accompanying statement of unaudited standalone financial results of Comfort Fincap Limited ('the Company') for the quarter and six months ended 30th September, 2022 (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 is the responsibility of the Company's Management and has been approved by the Board of Directors, which has been prepared in accordance with the recognition and measurement principles as laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under 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) 2400, Engagements to Review Financial Statements 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. Basis for Qualified Opinion

- i) The Company has not provided for defined benefit obligation in the nature of gratuity based on the requirements of Ind AS 19 i.e. "Employee Benefit", which requires defined benefit obligation to be recognised on actuarial valuation basis. In the absence of valuation we are unable to quantify the impact of above on the profit & loss for the quarter and half year ended 30th September, 2022.
- 4. Based on our review conducted as above and except for possible effect of our observation reported in para 3 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 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

A.R. Sodha Partner

M No. 031878

Place: Mumbai

Date: 20th October, 2022 UDIN: 22031878BAJURV7889

503 - 504. K. L. Accolade.

6th Road. Near Dena Bank, R. K. Hospital Lane,

Santacruz (East). Mumbai-400055. Tel.: 26102465. 26116901. 26101228

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# COMFORT FINCAP LIMITED STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

Sr		Q	uarter Endec		Half Yea	ar ended
no l	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021
			(Unaudited)		(Unau	idited)
1	Net Sales/Income from operations					
	i) Interest income	381.24	378.83	266.85	760.07	512.75
	ii) Processing fee received	7.57	11.68	9.24	19.24	17.40
	iii) Financial Advisory & Consultancy	0.00	24.63	13.55	24.63	21.05
	iv) Dividend income	0.73		0.62	0.91	0.72
	v) Profit/(loss)from Sale of Equity Instruments held for trading	0.00	0.00	0.00	0.00	0.00
	vi) Change in Fair Value of Equity Instruments held for trading	21.60	-19.60	5.24	2.00	28.14
1	(a) Net Sales/Income from operations	411.13	395.71	295.51	806.84	580.08
	(b) Other Income	0.76		5.00	1.67	5.00
	Total Income (a+b)	411.89		300.51	808.51	585.08
2	Expenditure					
	i) Finance Costs	154.68	155.05	65.68	309.73	136.6
	ii) Fees and commission expense	20.96		10.00	26.71	16.00
	iii) Impairment on financial instruments	-4.88	4.88	0.00	0.00	4.4
	iv) Employee Benefit Expenses	31.87		26.18	62.09	51.6
	v) Depreciation and Amortization Expense	0.06		0.06	0.11	0.1
	vi) Other Expenses	22.21		26.08	53.17	44.0
	Total Expenditure (a+b+c+d+e+f)	224.91		127.99	451.81	252.9
3	Profit before Exceptional Items & Tax (1-2)	186.98		172.51	356.70	332.0
	Exceptional Items	0.00		0.00	0.00	0.0
5	Profit before Tax (3-4)	186.98	169.72	172.51	356.70	332.0
6	Tax Expenses					
	i) Income Tax	41.68	49.41	42.08	91.10	77.4
	ii) Income Tax of earlier years	0.00	0.00	0.00	0.00	0.0
	iii) Deferred Tax	5.42	-4.83	1.32	0.59	7.3
7	Profit after tax (5-6)	139.88	125.14	129.11	265.02	247.3
	Add : Share of (Profit)/Loss of Associate	0.00	0.00	0.00	0.00	0.0
9	Profit for the Period (after adjustment for	139.88	125.14	129.11	265.02	247.3
10	Other Comprehensive Income (OCI)					
	(a) Items not to be reclassified subsequently to profit and loss					
	- Gain / (Loss) on fair value of equity / MF instruments	0.00	0.00	0.00	0.00	0.0
	-Fair value changes of equity instruments through OCI	0.00	0.00	0.00		
11	Total Comprehensive Income (9+10)	139.8	8 125.14	129.11	265.02	247.3
12	Paid up Equity Share Capital (Face Value Rs. 10/-each)	1085.1	1085.13	1085.13	1085.13	1085.1
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.0	0.00	0.00	0.00	0.0
14	Earning Per Share (EPS)					
	Basic	1.29				
	Diluted	1.29	* 1.15	1.19	2.44	2.28
	*Not Annualised					



HOR COMFORT, FINCAP LTD

### STANDALONE STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2022

(Rs. in Lakhs)

			(Rs. in Lakh
	Particulars	Half year ended 30.09.2022	Half year ended 30.09.2021
ı	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	24.12	25.5
(b)			
	i) Trade Receivables	13.13	10.93
	ii) Other Receivables		
c)	Loans	8,919.47	6,451.44
d)	Investments	384.34	355.52
e)	Other Financial assets (to be specified)	3.39	3.79
2)	Non-Financial Assets		
a)	Property, plant and equipment	1.18	1.43
b)	Other non-financial assets	9.58	9.58
21	Non Comment Association of	107.25	
3)	Non Current Asset held for sale	107.36	-
	TOTAL ASSETS	9,462.58	6,858.18
	LIABILITIES AND EQUITY		
	Liabilities		
1)	Financial Liabilities		
a)	Payables		
-,	(i) Trade payables		
	-total outstanding dues of micro enterprises and small enterprises;		
	and	.	-
	-total outstanding dues of creditors other than micro enterprises		
	and small enterprises	14.16	10.94
	(i) Other payables		-
	-total outstanding dues of micro enterprises and small enterprises;		
	and		-
	-total outstanding dues of creditors other than micro enterprises		
	and small enterprises		
)	Borrowings	4,548.67	2,431.57
;)	Other financial liabilities	38.29	31.40
()	Non-Financial Liabilities		
-	Current tax liabilities (Net)	54.47	44.72
)	Deferred tax liabilities (Net)	25.03	17.74
)	EQUITY		
)	Equity Share capital	1,085.13	1,085.13
)	Other Equity*	3,696.83	3,236.67
			3,230.07
	TOTAL EQUITY AND LIABILITIES	9,462.58	6,858.18



For COMFORT FINCAP LTD

(Rs. in Lakhs)

Particulars	Half year ended 30.09.2022		Half year ended 30.09.202	
CASH FLOW FROM OPERATING ACTIVITIES			,	
Net Profit before Tax for the year		356.70		332.09
Adjustments for :				
Interest Paid	309.73		136.66	
Depreciation	0.11		0.11	
trading	-		-	
trading	(2.00)		(28.14)	
Provision for Loans		307.84	4.48	113.10
Operating Profit before Working Capital change		664.54		445.19
Adjustments for :				
Adjustments for (increase) / decrease in operating assets	:			
Trade receivables	(7.73)		(6.61)	
Short-term loans and advances	109.95		522.48	
Other financial asset	(2.17)		(0.74)	
Other current assets			-	
Other non-current assets	(9.58)	90.46		515.13
Tomorphic Control of the Control of	,			
Adjustments for increase / (decrease) in operating liabilit	ies:			
Trade payables	(11.36)		(38.14)	
Other current liabilities	(12.59)		(18.21)	
Short-term provisions			-	
Long-term provisions	-	(23.95)	-	(56.35)
Cash Generated From Operations		731.05		903.98
Income Tax paid		62.81		132.88
NET CASH FROM OPERATING ACTIVITIES Total (A)		668.24		771.09
CASH FLOW FROM INVESTING ACTIVITIES				
Investments (Purchased)/Sold	-		-	
Fixed Assets (Purchased)/Sold	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		-		•
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital	- 1		-	
Dividend Paid	(=== = = 1)		(52.4.00)	
Loan taken / (Repaid) in Secured Loan	(558.64)		(634.99)	
Interest paid	(309.73)	(050 05)	(136.66)	/==\
NET CASH FROM FINANCING ACTIVITIES Total (C)		(868.36)		(771.63)
Net Increase/(Decrease) in Cash and Cash Equivalents				
Total (A+B+C)		(200.12)		(0.54)
Cash and Cash Equivalents Opening Balance		224.25		26.06
Cash and Cash Equivalents Closing Balance		24.12		25.51

### Notes

- 1 The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 20, 2022.
- 2 The Company is operating in a single segment.

3 The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to conform to the current quarter / year.

Place : Mumbai Date : 20.10.2022



For Comfort Fincap Limited



# A.R. Sodha & Co.

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 Fincap Limited

- 1. We have reviewed the accompanying statement of unaudited consolidated financial results of Comfort Fincap Limited ('the Company') and its associates (together referred to as the "the Group") for the quarter ended 30<sup>th</sup> September, 2022 and for the period from 1<sup>st</sup> April, 2022 to 30<sup>th</sup> September, 2022 (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 Associates
  - a) Lemonade Share and Securities Private Limited

### 5. Basis of Qualified Opinion

- i) The Company has not provided for defined benefit obligation in the nature of gratuity based on the requirement of Ind AS 19 i.e. "Employee Benefit", which requires defined benefit obligation to be recognised based on actuarial valuation basis. In absence of valuation we are unable to quantify the impact of above on the net profit for the quarter and half year ended 30<sup>th</sup> September, 2022 and liabilities as on reporting date.
- 6. Based on our review conducted as above and except for the possible effect of our observation reported in para 5 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.



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7. The consolidated unaudited financial results also includes the Group's share of profit/(loss) of Rs.(0.02) Lakhs for the half year ending on 30th September, 2022, as considered in the Statement, in respect of an associate, 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 associates, 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

X.R. Sodha

Partner

M No. 031878

Place: Mumbai

Date: 20th October, 2022 UDIN: 22031878BAJVDC9112

Regn.No.

110324W MUMBAI

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### COMFORT FINCAP LIMITED

## CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. in Lakhs)

							(Rs. in Lakhs)
		Quarter Ended			Half Yes	Year Ended	
Sr	Particulars	30.09.2022	30.06.2022	30.09.2021	30.09.2022		31.03.2022
no			(Unaudited)		(Unau	dited)	(Audited)
1	Net Sales/Income from operations				760.07	540.75	
	i) Interest income	381.24	378.83	266.85	760.07	512.75	1136.41
	ii) Processing fee received	7.57	11.68	9.24	19.24	17.40	31.71
	iii) Financial Advisory & Consultancy	0.00	24.63	13.55	24.63	21.05	18.50
	iv) Dividend income	0.73	0.18	0.62	0.91	0.72	1.39
	v) Profit/(loss)from Sale of Equity Instruments held for trading	0.00	0.00	0.00	0.00	0.00	0.00
	vi) Change in Fair Value of Equity Instruments held for trading	21.60	-19.60	5.24	2.00	28.14	
1	(a) Net Sales/Income from operations	411.13	395.71	295.51	806.84	580.08	
	(b) Other Income	0.76	0.92	5.00	1.67	5.00	
	Total Income (a+b)	411.89	396.63	300.51	808.51	585.08	1250.23
2	Expenditure						
	i) Finance Costs	154.68	155.05	65.68	309.73	136.66	
	ii) Fees and commission expense	20.96	5.75	10.00	26.71	16.00	49.48
	iii) Impairment on financial instruments	-4.88	4.88	0.00	0.00	4.48	26.63
	iv) Employee Benefit Expenses	31.87	30.21	26.18	62.09	51.68	111.70
	v) Depreciation and Amortization Expense	0.06	0.06	0.06	0.11	0.11	0.22
	vi) Other Expenses	22.21	30.96	26.08	53.17	44.06	101.17
	Total Expenditure (a+b+c+d+e+f)	224.91	226.90	127.99	451.81	252.99	630.33
	Profit before Exceptional Items & Tax (1-2)	186.98	169.72	172.51	356.70	332.09	619.90
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	186.98	169.72	172.51	356.70	332.09	619.90
6	Tax Expenses						
	i) Income Tax	41.68	49.41	42.08	91.10	77.41	146.51
	ii) Income Tax of earlier years .	0.00	0.00	0.00	0.00	0.00	16.86
	iii) Deferred Tax	5.42	-4.83	1.32	0.59	7.38	14.08
7	Profit after tax (5-6)	139.88	125.14	129.11	265.02	247.30	442.44
8	Add : Share of (Profit)/Loss of Associate	-0.01	-0.01	0.00	-0.02	0.00	-0.04
91	Profit for the Period (after adjustment for Associate (7 + 8)	139.87	125.13	129.12	265.00	247.30	442.40
10	Other Comprehensive Income (OCI)						
- 1	(a) Items not to be reclassified subsequently to profit and loss						
	Gain / (Loss) on fair value of equity / MF instruments	0.00	0.00	0.00	0.00	0.00	0.00
-	Fair value changes of equity instruments through OCI	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	139.87	125.13	129.12	265.00	247.30	442.40
	Paid up Equity Share Capital Face Value Rs. 10/- each)	1085.13	1085.13	1085.13	1085.13	1085.13	1085.13
13 F	Reserves excluding Revaluation Reserves as per Balance sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	3434.82
_	arning Per Share (EPS)						
$\overline{}$	Basic	1.29*	1.15*	1.19*	2.44*	2.28*	4.08
_	Diluted	1.29*	1.15*	1.19*	2.44*	2.28*	4.08
-	Not Annualised						

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For COMFORT FINCAP LTD

## CONSOLIDATED STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT 30th SEPTEMBER, 2022

(Rs. in Lakhs)

	Particulars	Half year ended 30.09.2022	Half year ended 30.09.2021
ı	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	24.12	25.51
(b)	Receivables	40.40	
	i) Trade Receivables	13.13	10.93
	ii) Other Receivables		
(c)	Loans	8,919.47	6,451.44
(d)	Investments	387.35	358.57 3.79
(e)	Other Financial assets (to be specified)	3.39	3.79
(2)	Non-Financial Assets		
(a)	Property, plant and equipment	1.18	1.41
(b)	Other non-financial assets	9.58	9.58
(3)	Non Current Asset held for sale	107.36	-
	TOTAL ASSETS	9,465.59	6,861.22
1) a)	LIABILITIES AND EQUITY Liabilities Financial Liabilities Payables (i) Trade payables		
	-total outstanding dues of micro enterprises and small enterprises; and		-
	-total outstanding dues of creditors other than micro enterprises and small enterprises	14.16	10.94
	(i) Other payables	-	-
-	total outstanding dues of micro enterprises and small enterprises;		_
-	and total outstanding dues of creditors other than micro enterprises and small enterprises		
	Borrowings	4,548.67	2,431.57
	Other financial liabilities	38.29	31.40
)	Non-Financial Liabilities		
	Current tax liabilities (Net)	54.47	44.72
'	Deferred tax liabilities (Net)	25.03	17.74
E	QUITY		
	quity Share capital	1,085.13	1,085.13
	ther Equity*	3,699.84	3,239.72
+	TOTAL EQUITY AND LIABILITIES	9,465.59	6,861.22



FOR COMFORT FINCAP LTD

### CONSOLIDATED STATEMENT OF UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022

(Rs. in Lakhs						
Particulars	Half year ended 30.09.2022		Half year ended 30.09.2021			
CASH FLOW FROM OPERATING ACTIVITIES						
Net Profit before Tax for the year		356.70		332.09		
Adjustments for :						
Interest Paid	309.73		136.66			
Depreciation	0.11		0.11			
Profit/(loss)from Sale of Equity Instruments held for						
trading			-			
Change in Fair Value of Equity Instruments held for trading	(2.00)		(28.14)			
Provision for Loans	-	307.84	4.48	113.10		
Operating Profit before Working Capital change		664.54		445.19		
Adjustments for :						
Adjustments for (increase) / decrease in operating assets:						
Trade receivables	(7.73)		(6.61)			
Short-term loans and advances	109.95		522.48			
Other financial asset	(2.17)		(0.74)			
Other current assets	-		-			
Other non-current assets	(9.58)	90.46		515.13		
Adjustments for increase / (decrease) in operating liabiliti	es:					
Trade payables	(11.36)		(38.14)			
Other current liabilities	(12.59)		(18.21)			
Short-term provisions	-					
Long-term provisions	-	(23.95)		(56.35		
Cash Generated From Operations		731.05		903.98		
Income Tax paid	Į.	62.81		132.88		
NET CASH FROM OPERATING ACTIVITIES Total (A)		668.24		771.09		
CASH FLOW FROM INVESTING ACTIVITIES						
Investments (Purchased)/Sold	-	- 1	-			
Fixed Assets (Purchased)/Sold	-	1	-			
NET CASH USED IN INVESTING ACTIVITIES Total (B)				-		
CASH FLOW FROM FINANCING ACTIVITIES						
Issue of Equity Capital	-	1	-			
Dividend Paid	-		-			
Loan taken / (Repaid) in Secured Loan	(558.64)		(634.99)			
Interest paid	(309.73)		(136.66)			
NET CASH FROM FINANCING ACTIVITIES Total (C)		(868.36)		(771.63		
Net Increase/(Decrease) in Cash and Cash Equivalents						
Total (A+B+C)		(200.12)		(0.54)		
Cash and Cash Equivalents Opening Balance		224.25		26.06		
Cash and Cash Equivalents Closing Balance		24.12		25.51		

#### Notes

- 1 The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 20, 2022.
- 2 The Company is operating in a single segment.

3 The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to conform to the current quarter /

year.

Place : Mumbai

Date: 20.10.2022

For Comfort Finçap Limited

Ankur Anil Agrawal Director

DIN: 06408167