



COMFORT FINCAP LIMITED

Registered Office:- 22, Block B, Camac Street, Behind Pantaloons, Kolkata, West Bengal - 700 016;

Corporate Office:- 301, 3rd Floor, A wing, Hetal Arch, 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: February 03, 2023

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
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on Friday, February 03, 2023

Pursuant to the Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations"), we hereby inform you that that the Board of Directors of the Company at its Meeting held today i.e. Friday, February 03, 2023 have *inter alia*, considered and approved the following matters:

1. Un-audited standalone and consolidated financial results for the quarter and nine months ended December 31, 2022 along with the Limited Review Report thereon issued by the M/s. A. R. Sodha & Co., Statutory Auditors of the Company which are enclosed herewith as **Annexure I**.
2. Appointment of M/s. AHSP & Co. LLP, Chartered Accountants as the Internal Auditor for the financial year 2023-24 which is approved and recommended by the Audit Committee. The details required under Regulation 30 of Listing Regulations is enclosed herewith as **Annexure II**
3. Appointment of M/s. Mitesh J. Shah & Associates, Company Secretaries as the Secretarial Auditor for the Financial Year 2023-24 as approved and recommended by the Audit Committee. The details required under Regulation 30 of Listing Regulations is enclosed herewith as **Annexure III**.
4. Proposal for alteration in the share capital of the Company by sub-division/split of the existing One (1) equity share of the Company having face value of Rs. 10/- (Rupees Ten only) each into Five (5) equity shares of face value of Rs. 2/- (Rupees Two only) each and subject to approval of the shareholders and such authorities as maybe required. The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 regarding sub-division/split of equity shares of the Company is enclosed herewith as **Annexure IV**.



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5. Alteration of Capital Clause (Clause V) of the Memorandum of Association of the Company on account of sub-division of equity shares, subject to approval of the shareholders of the Company. The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015 regarding Amendments to Memorandum of Association of the Company is enclosed herewith as **Annexure V**.

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, February 05, 2023.

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



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 nine months ended 31st December, 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) 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. **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 31st December, 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

Payal Khakhar
Partner

M No. 112412

Place: Mumbai

Date : 3rd February, 2023

UDIN : 23112412 B4 YZ041595



503 - 504, K. L. Accolade,
 6th Road, Near Dena Bank, R. K. Hospital Lane,
 Santacruz (East), Mumbai-400055.
 Tel.: 26102465, 26116901, 26101228
 Email : ars@arsco.in

COMFORT FINCAP LIMITED
STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

Sr no	Particulars	Quarter Ended			Nine Months ended		(Rs. in Lakhs)
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	Year Ended
		(Unaudited)			(Unaudited)		(Audited)
1	Net Sales/Income from operations						
	i) Interest income	340.57	381.24	293.69	1100.64	806.44	1136.41
	ii) Processing fee received	5.47	7.57	6.23	24.71	23.63	31.71
	iii) Financial Advisory & Consultancy	0.00	0.00	-2.55	24.63	18.50	18.50
	iv) Dividend income	0.20	0.73	0.44	1.11	1.17	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	17.75	21.60	20.92	19.76	49.06	54.96
1	(a) Net Sales/Income from operations	364.00	411.13	319.73	1170.84	898.81	1242.97
	(b) Other Income	7.78	0.76	1.00	9.46	6.00	7.24
	Total Income (a+b)	371.78	411.89	319.73	1180.30	904.81	1250.21
2	Expenditure						
	i) Finance Costs	110.61	154.68	79.87	420.34	216.53	341.14
	ii) Fees and commission expense	15.20	20.96	15.00	41.91	31.00	49.48
	iii) Impairment on financial instruments	0.00	-4.88	-0.34	0.00	4.13	26.61
	iv) Employee Benefit Expenses	37.76	31.87	30.19	99.85	81.87	111.70
	v) Depreciation and Amortization Expense	0.06	0.06	0.06	0.17	0.17	0.22
	vi) Other Expenses	35.36	22.21	16.53	88.54	60.60	101.17
	Total Expenditure (a+b+c+d+e+f)	198.99	224.91	141.31	650.80	394.29	630.31
3	Profit before Exceptional Items & Tax (1-2)	172.79	186.98	178.42	529.50	510.51	619.90
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	172.79	186.98	178.42	529.50	510.51	619.90
6	Tax Expenses						
	i) Income Tax	39.08	41.68	39.54	130.18	116.95	146.51
	ii) Income Tax of earlier years	-0.09	0.00	0.00	-0.09	0.00	16.86
	iii) Deferred Tax	4.45	5.42	5.26	5.04	12.64	14.08
7	Profit after tax (5-6)	129.35	139.88	133.62	394.37	380.93	442.44
8	Add : Share of (Profit)/Loss of Associate	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit for the Period (after adjustment for Associate (7 + 8))	129.35	139.88	133.62	394.37	380.93	442.44
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	0.00	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)	129.35	139.88	133.62	394.37	380.93	442.44
12	Paid up Equity Share Capital (Face Value Rs. 10/- each)	1085.13	1085.13	1085.13	1085.13	1085.13	1085.13
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	3431.81
14	Earning Per Share (EPS)						
	Basic	1.19*	1.29*	1.23*	3.63*	3.51*	4.08
	Diluted	1.19*	1.29*	1.23*	3.63*	3.51*	4.08
	*Not Annualised						

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 February 3, 2023.
- The Company is operating in a single segment.
- The figures have been re-arranged / re-classified / re-worked wherever necessary to conform to the current quarter / year.

Place : Mumbai
Date : February 3, 2023



For Comfort Fincap Limited

Ankur Anil Agrawal
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 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 31st December, 2022 and for the period from 1st April, 2022 to 31st December, 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 nine months ended 31st December, 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.



7. The consolidated unaudited financial results also includes the Group's share of profit/(loss) of Rs.(4838.00) for nine months ending on 31st December, 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



Payal Khakhar
Partner

M No. 112412

Place: Mumbai

Date: 3rd February, 2023

UDIN: 23112412BQYZDH9167

COMFORT FINCAP LIMITED
STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2022

(Rs. in Lakhs)

Sr no	Particulars	Quarter Ended			Nine Months ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		(Unaudited)			(Unaudited)		(Audited)
1	Net Sales/Income from operations						
	i) Interest income	340.57	381.24	293.69	1100.64	806.44	1136.41
	ii) Processing fee received	5.47	7.57	6.23	24.71	23.63	31.71
	iii) Financial Advisory & Consultancy	0.00	0.00	-2.55	24.63	18.50	18.50
	iv) Dividend income	0.20	0.73	0.44	1.11	1.17	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	17.75	21.60	20.92	19.76	49.06	54.96
1	(a) Net Sales/Income from operations	364.00	411.13	318.73	1170.84	898.81	1242.97
	(b) Other Income	7.78	0.76	1.00	9.46	6.00	7.24
	Total Income (a+b)	371.78	411.89	319.73	1180.30	904.81	1250.21
2	Expenditure						
	i) Finance Costs	110.61	154.68	79.87	420.34	216.53	341.14
	ii) Fees and commission expense	15.20	20.96	15.00	41.91	31.00	49.48
	iii) Impairment on financial instruments	0.00	-4.88	-0.34	0.00	4.13	26.61
	iv) Employee Benefit Expenses	37.76	31.87	30.19	99.85	81.87	111.70
	v) Depreciation and Amortization Expense	0.06	0.06	0.06	0.17	0.17	0.22
	vi) Other Expenses	35.36	22.21	16.53	88.54	60.60	101.17
	Total Expenditure (a+b+c+d+e+f)	198.99	224.91	141.31	650.80	394.29	630.31
3	Profit before Exceptional Items & Tax (1-2)	172.79	186.98	178.42	529.50	510.51	619.90
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	172.79	186.98	178.42	529.50	510.51	619.90
6	Tax Expenses						
	i) Income Tax	39.08	41.63	39.54	130.18	116.95	146.51
	ii) Income Tax of earlier years	-0.09	0.00	0.00	-0.09	0.00	16.86
	iii) Deferred Tax	4.45	5.42	5.26	5.04	12.64	14.08
7	Profit after tax (5-6)	129.35	139.88	133.62	394.37	380.93	442.44
8	Add : Share of (Profit)/Loss of Associate	-0.01	-0.01	-0.01	-0.02	0.00	-0.04
9	Profit for the Period (after adjustment for Associate (7 + 8))	129.35	139.87	133.62	394.35	380.92	442.40
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	0.00	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)	129.35	139.87	133.62	394.35	380.92	442.40
12	Paid up Equity Share Capital (Face Value Rs. 10/- each)	1085.13	1085.13	1085.13	1085.13	1085.13	1085.13
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	3434.82
14	Earning Per Share (EPS)						
	Basic	1.19*	1.29*	1.23*	3.63*	3.51*	4.08
	Diluted	1.19*	1.29*	1.23*	3.63*	3.51*	4.08
	*Not Annualised						

Notes

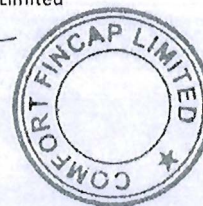
- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 3, 2023.
- The Company is operating in a single segment.
- The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

Place : Mumbai
Date : February 3, 2023



For Comfort Fincap Limited

Ankur Anil Agrawal
Director
DIN : 06408167





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CIN : L65923WB1982PLC035441

ANNEXURE II

Appointment of M/s. AHSP & Co. LLP, Chartered Accountants as Internal Auditor of the Company for the financial year 2023-24

Name of the Secretarial Auditor	M/s. AHSP & Co. LLP, Chartered Accountants
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment for the Financial Year 2023-24
Designation	Internal Auditor
Brief Profile of Services Offered	M/s. AHSP & Co. LLP, a firm of Practicing Chartered Accountants offers services of Book keeping Accounting, taxation, auditing, GST and Income tax.
Relationships between Directors inter-se	None to disclose



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CIN : L65923WB1982PLC035441

ANNEXURE III

Appointment of M/s. Mitesh J Shah & Associates, as Secretarial Auditor of the Company for the financial year 2023-24

Name of the Secretarial Auditor	M/s. Mitesh J. Shah & Associates, Company Secretaries
Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment for the Financial Year 2023-24
Designation	Secretarial Auditor
Brief Profile	<p>M/s Mitesh J Shah & Associates, Company Secretaries, specializes in providing high quality services and solving complexity relating to Various Corporate Law Matters and is a multi-skilled, multi-disciplined firm, offering client's wide range of industry-focused business solutions.</p> <p>The ability to provide personalized services to its clients and to resolve the clients' problems in a minimum time frame in a totally integrated manner is the main USP of the firm.</p>
Relationships between Directors inter-se	None to disclose



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ANNEXURE IV

Details required under Regulation 30 read with Part A of Schedule III of Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015:

Sr. No.	Particulars	Remarks																											
1.	Split Ratio	The Board has approved sub-division of each of the existing One (1) equity share of face value of Rs. 10/- (Rupees Ten only) each into Five (5) equity shares of face value of Rs. 2/- (Rupees Two only) each.																											
2.	Rational behind the Split	To enhance the liquidity in the capital market, to widen shareholder base and to make the shares more affordable to small investors.																											
3.	Pre and Post Share Capital Structure (including Capital & No. of Shares)	<table><tr><th rowspan="2">Type of Capital</th><th colspan="3">Pre-Sub-Division</th><th colspan="3">Post Sub-Division</th></tr><tr><th>No of Equity Shares</th><th>Face Value (INR)</th><th>Total Share Capital (INR)</th><th>No of Equity Shares</th><th>Face Value (INR)</th><th>Total Share Capital (INR)</th></tr><tr><td>Authorised Equity Share Capital</td><td>1,50,00,000</td><td>10/-</td><td>15,00,00,000/-</td><td>7,50,00,000/-</td><td>2/-</td><td>15,00,00,000/-</td></tr><tr><td>Issued, Subscribed and Paid Up Share Capital</td><td>1,08,51,300</td><td>10/-</td><td>10,85,13,000/-</td><td>5,42,56,500</td><td>2/-</td><td>10,85,13,000/-</td></tr></table>	Type of Capital	Pre-Sub-Division			Post Sub-Division			No of Equity Shares	Face Value (INR)	Total Share Capital (INR)	No of Equity Shares	Face Value (INR)	Total Share Capital (INR)	Authorised Equity Share Capital	1,50,00,000	10/-	15,00,00,000/-	7,50,00,000/-	2/-	15,00,00,000/-	Issued, Subscribed and Paid Up Share Capital	1,08,51,300	10/-	10,85,13,000/-	5,42,56,500	2/-	10,85,13,000/-
Type of Capital	Pre-Sub-Division			Post Sub-Division																									
	No of Equity Shares	Face Value (INR)	Total Share Capital (INR)	No of Equity Shares	Face Value (INR)	Total Share Capital (INR)																							
Authorised Equity Share Capital	1,50,00,000	10/-	15,00,00,000/-	7,50,00,000/-	2/-	15,00,00,000/-																							
Issued, Subscribed and Paid Up Share Capital	1,08,51,300	10/-	10,85,13,000/-	5,42,56,500	2/-	10,85,13,000/-																							
4.	Expected time of completion	Within 4 months from the approval of the Board of Directors of the Company.																											
5.	Class of shares which are subdivided	Equity Shares																											
6.	Number of shares of each class pre and post-split	Please refer to the details provided in Sr. No. 3 & 5 in this table.																											
7.	Number of shareholders who did not get any shares in consolidation and pre-consolidation shareholding	Not Applicable																											



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CIN : L65923WB1982PLC035441

ANNEXURE V

Details required under Regulation 30 read with Part A of Schedule III of Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated September 09, 2015:

Amendments to Memorandum of Association of the Company, in brief:

The Board of Directors of the Company at its Meeting held on February 03, 2023 subject to approval of the Members, approved alteration of Capital Clause (Clause V) of the Memorandum of Association of the Company as below:

- V. *The Authorised Share Capital of the Company is Rs. 15,00,00,000/- (Rupees fifteen crore only) divided into 7,50,00,000/- Equity Shares of Rs. 02/- (Rupees two) each, with the power to increase or decrease such share capital to divide the shares in the capital for the time being into several classes and to attach thereto respectively any preferential, deferred, qualified or special rights, privileges or conditions, subject to the provisions of the Companies Act, 2013 or any statutory modification thereof or provided by the Articles of Association of the Company.*