



COMFORT COMMOTRADE LIMITED

Registered Office & Corporate Office: - A-301, Hetal Arch, Opp. Natraj Market, S.V. Road, Malad (West), Mumbai – 400064;
Tel No.: +91 - 22- 6894-8500/08 / Fax: +91 022-2889 2527;
E-mail : ipo-commotrade@comfortsecurities.co.in; Website: www.comfortcommotrade.com.

CIN.: L51311MH2007PLC175688

Ref No: CCL/SEC/2023-24/31

Date: November 09, 2023

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeeboy Towers,
Dalal Street, Fort,
Mumbai - 400 001.
Scrip Code: 534691

Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on Thursday, November 09, 2023

Pursuant to the Regulation 30 and 33 of the SEBI (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. November 09, 2023 have *inter alia*, considered and approved the unaudited standalone and consolidated financial results for the quarter and half year ended September 30, 2023 along with the Cash Flow Statement and Limited Review Report thereon issued by the M/s. Ankush Gupta & Associates, Chartered Accountants, Statutory Auditors of the Company which 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 Saturday, November 11, 2023.

Kindly note that the meeting of the Board of Directors commenced at 04:00 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 Commotrade Limited

Ankur Agrawal
Director
DIN: 06408167

Encl: as above



201, Crystal Plaza, Next to Mirador Hotel, Opp Solitaire Park, New Link Road, Chakala Andheri (E) Mumbai : 400 099
Mob : 9821693736 E-mail : caankushgupta@gmail.com

Date: 09-11-2023

**Independent Limited Review Report on Interim Unaudited Standalone Quarterly Financial Results ended
on 30th September, 2023**

The Board of Directors
Comfort Commotrade Limiteds
A-301, 3rd, Flr, Hetal Arch,
Opp: Natraj Mkt. S V Road,
Malad (West), Mumbai - 400064

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results (Standalone) of Comfort Commotrade Limited for the quarter ended on 30th September, 2023. The Financial Statements is prepared by the company pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosures Requirements) Regulation 2015.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

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 Institute of Chartered Accountants of India. This standard requires that we plan & 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 audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited standalone financial results prepared on the basis of the applicable Indian Accounting Standard as specified under section 133 of the Companies Act, 2013 and other Accounting Principles Generally Accepted in India and has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



Emphasis on the Matters:

As informed by the Management the company has not provided gratuity liability for the quarter ended on 30th September, 2023 in absence of actuarial valuation report and opined that same will be provided at the end of accounting year and confirmed that it will not have any material impact on the results of this quarter.

Our opinion on the Financial Statement is not modified in respect of the above matter

**For M/s Ankush Gupta & Associates.
Chartered Accountants
FRN: 149227W**

**(Ankush Gupta)
Proprietor
M. No: 120478
UDIN: 23120478BGWDBK3308**



COMFORT COMMOTRADE LIMITED

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2023 (Unaudited)	30/06/2023 (Unaudited)	30/09/2022 (Unaudited)	30/09/2023 (Unaudited)	30/09/2022 (Unaudited)	31/03/2023 (Audited)
1	Net Sales/Income from operations						
	Sales of Shares	1202.89	489.87	2152.45	1692.77	3889.63	6876.32
	Profit from Derivatives & Non-delivery trading (Net of loss)	10.73	5.31	-6.50	16.05	12.86	-173.55
	Long term Capital Gain / (Loss)	-41.84	0.00	0.00	-41.84	0.00	53.69
	Income from brokerage, etc	2.05	2.25	3.68	4.30	7.87	12.07
	(a) Net Sales/Income from operations	1173.84	497.44	2149.64	1671.28	3910.35	6768.53
	(b) Other Income	17.08	4.16	20.92	21.24	24.19	33.08
	Total Income (a+b)	1190.92	501.60	2170.55	1692.52	3934.54	6801.61
2	Expenditure						
	(a) Purchases in stock-in trade	400.49	493.27	1565.97	893.76	3203.12	5977.56
	(b) Changes in inventories of Stock-in-trade	212.85	-84.90	-306.21	127.95	-13.18	558.79
	(c) Employee Benefit Expense	25.65	24.29	31.38	49.94	61.20	121.52
	(d) Finance Cost	46.17	46.88	42.55	93.05	91.01	174.05
	(e) Depreciation & Amortization Expense	0.78	0.78	0.99	1.56	1.98	3.94
	(f) Other Expenses	14.42	10.17	15.51	24.58	32.24	112.52
	Total Expenditure (a+b+c+d+e+f)	700.36	490.49	1350.19	1190.84	3376.36	6948.38
3	Profit before Exceptional Items & Tax (1-2)	490.57	11.11	820.36	501.68	558.18	-146.76
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	490.57	11.11	820.36	501.68	558.18	-146.76
6	Tax Expenses						
	i) Income Tax	36.62	0.00	29.95	36.62	29.95	0.00
	ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	iii) Tax of Earlier year	0.00	0.00	0.00	0.00	0.00	19.05
7	Profit after tax (5-6)	453.94	11.11	790.41	465.06	528.23	-165.81
8	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
9	Total Comprehensive Income (7+8)	453.94	11.11	790.41	465.06	528.23	-165.81
10	Paid-up Equity Share Capital (Face Value Rs.10/- Each)	1002.00	1002.00	1002.00	1002.00	1002.00	1002.00
11	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	1677.99
12	Earning Per Share (EPS)						
	Basic	*4.53	*0.11	*7.89	*4.64	*5.27	-1.65
	Diluted	*4.53	*0.11	*7.89	*4.64	*5.27	-1.65
	*Not Annualised						



UNAUDITED STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(Rs. In Lakhs)

Particulars	As at 30.09.2023	As at 30.09.2022
Non-current assets		
(a) Property, Plant and Equipment	-	0.41
(b) Other Intangible asset	-	-
(c) Investment property	184.96	182.57
(d) Financial Assets		
(i) Investments	245.36	245.36
(ii) Other Financial Assets	30.50	30.60
(e) Other non-current assets	86.85	191.70
Current Assets		
(a) Inventories	3,197.94	3,897.86
(b) Financial Assets		
(i) Investments	-	48.89
(ii) Trade receivables	555.09	47.68
(iii) Cash and cash equivalents	10.73	37.89
(iv) Bank balances other than (iii) above	46.14	55.56
(v) Other Financial Assets	-	-
(d) Other current assets	34.57	37.57
TOTAL ASSETS	4,392.14	4,776.08
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,002.00	1,002.00
(b) Other Equity	2,143.04	2,372.03
LIABILITIES		
Non-current liabilities		
(a) Deferred tax liabilities (Net)	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,040.10	934.27
(ii) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	154.59	248.05
(iii) Other financial liabilities	10.50	15.47
(b) Other Current Liabilities	6.90	7.28
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	35.02	196.99
TOTAL EQUITY AND LIABILITIES	4,392.14	4,776.08



UNAUDITED STATEMENT OF STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. In Lakhs)

Particulars	Half Year Ended 30th Sept, 2023		Half Year Ended 30th Sept, 2022	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		501.68		558.18
Adjustments for :				
Interest Paid	93.05		91.01	
Sundry Balance w/off	41.84		-	
Depreciation	1.56	136.45	1.98	92.98
Operating Profit before Working Capital change		638.13		651.16
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	127.95		(13.18)	
Trade receivables	(544.01)		(46.26)	
Other Bank Balances	-		50.75	
Other non-current financial assets	-		-	
Loans	-		-	
Other current assets	(5.59)		(8.39)	
Other non-current assets	7.96	(413.70)	(52.22)	(69.30)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	74.82		216.95	
Other Financial liabilities	(5.36)		1.18	
Other Current liabilities	0.05		(173.60)	
Short-term provisions	(4.30)		(3.87)	
Long-term provisions	-	65.22	-	40.66
Cash Generated From Operations		289.65		622.52
Income Tax paid		1.60		52.10
NET CASH FROM OPERATING ACTIVITIES Total (A)		288.04		570.42
CASH FLOW FROM INVESTING ACTIVITIES				
Investments (Purchased)/Sold	7.05		-	
Fixed Assets (Purchased)/Sold	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		7.05		-
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital	-		-	
Share Premium	-		-	
Dividend Paid	-		-	
Loan taken / (Repaid) in Secured Loan	(211.13)		(490.07)	
Interest paid	(93.05)		(91.01)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(304.18)		(581.08)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(9.09)		(10.66)
Cash and Cash Equivalents -- Opening Balance		19.82		48.55
Cash and Cash Equivalents -- Closing Balance		10.73		37.89

Notes:

- The above results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 9, 2023 and limited review of the same has been carried out by the Statutory Auditors of the Company.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company has only one business segment reportable under Indian Accounting Standard 108 "Operating Segments"
- The consolidated financial results include the result of one foreign subsidiary i.e. Anjali Tradelink FZE(100%)
- The figures have been re-grouped wherever necessary to confirm to the current quarter and make comparable with previous year.

Place : Mumbai
Date : 09.11.2023

For Comfort Commotrade Limited

Apeksha Kadam
Director & Chairperson
DIN : 08878724





Ankush Gupta & Associates

CHARTERED ACCOUNTANTS

201, Crystal Plaza, Next to Mirador Hotel, Opp Solitaire Park, New Link Road, Chakala Andheri (E) Mumbai : 400 099
Mob : 9821693736 E-mail : caankushgupta@gmail.com

Date: 09-11-2023

**Independent Limited Review Report on Interim Unaudited Consolidated Quarterly Financial Results ended
on 30th September, 2023**

The Board of Directors
Comfort Commotrade Limited
A-301, 3rd Flr, Hetal Arch,
Opp: Natraj Mkt. S V Road,
Malad (West), Mumbai - 400064

Dear Sir,

1. We have reviewed the accompanying Statement of Consolidated unaudited Financial Results of Comfort Commotrade Ltd. ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of profit/ loss and total comprehensive income/ loss for the quarter ended on 30th September, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Attention is drawn to the fact that the unaudited consolidate figures for the corresponding months ended on 30th September, 2023 as reported in this consolidated financial results has been approved by the Parent Board but figures/ results of the subsidiary considered therein have not been subjected to review/ audit by auditor of the foreign subsidiary.

2. This Statement, which is the responsibility of the parent management and approved by the Board of Directors of the parent, has been prepared 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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 Institute of Chartered Accountants of India. This standard requires that we plan & 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 audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This statement includes the result of its fully owned foreign subsidiary, Anjali Tradelink FZE for the Quarter and half yearly ended on 30th September, 2023, situated outside India and the same were not subjected to review / audit by their auditor.



5. Based on our review conducted as above and financial information certified by the parent management, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results includes the interim financial statements/ information/ results of one fully owned foreign subsidiaries situated outside India which have not been reviewed /audited by their auditor and whose interim financial statements/ financial information/ financial results has been converted and certified by the parent management which reflect total assets of Rs.4666.27 lakhs, total revenue of Rs.1692.54 lakhs and Profit of Rs.435.99 lakh as considered in the consolidated unaudited financial results. We did not reviewed the interim financial result/ statement of the said subsidiary outside India and our conclusion is so far as it relates to the amounts and disclosures in respect of the said subsidiary is solely based on management certified conversion statement for the referred period.

Our opinion on the Consolidated Financial Statement is not modified in respect of the above matter

For M/s Ankush Gupta & Associates.
Chartered Accountants
FRN: 149227W

(Ankush Gupta)
Proprietor
M. No: 120478
UDIN: 23120478BGWDBL8101



COMFORT COMMOTRADE LIMITED

CONSOLIDATED STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2023 (Un-Audited)	30/06/2023 (Un-Audited)	30/09/2022 (Un-Audited)	30/09/2023 (Un-Audited)	30/09/2022 (Un-Audited)	31/03/2023 (Audited)
1	Net Sales/Income from operations						
	Sales of Shares	1202.89	489.87	2152.45	1692.77	3889.63	6876.32
	Profit from Derivatives & Non-delivery Trading (Net of loss)	10.73	5.31	-6.50	16.05	12.86	-173.55
	Long term Capital Gain / (Loss)	-41.84	0.00	0.00	-41.84	0.00	0.00
	Sales of Commodity	0.00	0.00	0.00	0.00	0.00	53.69
	Income from brokerage, etc	2.05	2.25	3.68	4.30	7.87	12.07
	(a) Net Sales/Income from operations	1173.84	497.44	2149.64	1671.28	3910.35	6768.53
	(b) Other Income	17.09	4.17	20.93	21.27	24.20	33.13
	Total Income (a+b)	1190.94	501.61	2170.56	1692.55	3934.56	6801.66
2	Expenditure						
	(a) Purchases of Stock-in-trade	400.49	493.27	1565.97	893.76	3203.12	5977.56
	(b) Changes in inventories of Stock-in-trade	212.85	-84.90	-306.21	127.95	-13.18	558.79
	(c) Employee Benefit Expense	25.65	24.29	31.38	49.94	61.20	121.52
	(d) Finance Cost	46.17	46.88	42.55	93.05	91.01	174.05
	(e) Depreciation & Amortization Expense	0.78	0.78	0.99	1.56	1.98	3.94
	(f) Other Expenses	18.33	35.35	44.02	53.68	62.78	175.63
	Total Expenditure (a+b+c+d+e+f)	704.27	515.67	1378.70	1219.93	3406.90	7011.49
3	Profit before Exceptional Items & Tax (1-2)	486.67	-14.06	791.86	472.61	527.66	-209.83
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	486.67	-14.06	791.86	472.61	527.66	-209.83
6	Tax Expenses						
	i) Income Tax	36.62	0.00	29.95	36.62	29.95	0.00
	ii) Deferred Tax	0.00	0.00	0.00	0.00	0.00	0.00
	iii) Tax of Earlier year	0.00	0.00	0.00	0.00	0.00	19.05
7	Profit after tax (5-6)	450.05	-14.06	761.91	435.99	497.71	-228.88
8	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
9	Total Comprehensive Income (7+8)	450.05	-14.06	761.91	435.99	497.71	-228.88
10	Paid-up Equity Share Capital (Face Value Rs.10/- Each)	1002.00	1002.00	1002.00	1002.00	1002.00	1002.00
11	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	0.00
12	Earning Per Share (EPS)						
	Basic	*4.49	*0.00	*7.60	*4.35	*4.97	-2.28
	Diluted	*4.49	*0.00	*7.60	*4.35	*4.97	-2.28
	*Not Annualised						



CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(Rs. In Lakhs)

Particulars	As at 30.09.2023	As at 30.09.2022
Non-current assets		
(a) Property, Plant and Equipment	-	0.41
(b) Other Intangible asset	-	-
(c) Investment property	184.96	182.57
(d) Financial Assets		
(i) Investments	-	-
(ii) Other Financial Assets	30.50	30.60
(e) Other non-current assets	86.85	191.70
Current Assets		
(a) Inventories	3,197.94	3,897.86
(b) Financial Assets		
(i) Investments	174.90	191.16
(ii) Trade receivables	571.03	63.33
(iii) Cash and cash equivalents	291.14	269.79
(iv) Bank balances other than (iii) above	46.14	46.41
(v) Other Financial Assets	-	-
(d) Other current assets	82.83	229.36
TOTAL ASSETS	4,666.28	5,103.18
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,002.00	1,002.00
(b) Other Equity	2,417.18	2,698.74
LIABILITIES		
Non-current liabilities		
(a) Deferred tax liabilities (Net)	-	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,040.10	934.27
(ii) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	154.59	248.05
(iii) Other financial liabilities	10.50	15.47
(b) Other Current Liabilities	6.90	7.67
(c) Provisions	-	-
(d) Current Tax Liabilities (Net)	35.02	196.99
TOTAL EQUITY AND LIABILITIES	4,666.28	5,103.18



CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. In Lakhs)

Particulars	Half Year ended 30th Sept, 2023		Half Year ended 30th Sept, 2022	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		472.61		527.66
Adjustments for :				
Interest Paid	93.05		91.01	
LTCL	41.84		-	
Depreciation	1.56	136.45	1.98	92.98
Operating Profit before Working Capital change		609.06		620.64
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	127.95		(13.18)	
Trade receivables	(544.20)		(47.34)	
Other Bank Balances	-		59.91	
Other non-current financial assets	-		-	
Loans	-		-	
Other current assets	143.13		(18.11)	
Other non-current assets	7.96	(265.17)	(52.22)	(70.95)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	74.82		216.95	
Other Financial liabilities	(6.12)		0.20	
Other Current liabilities	0.05		(173.21)	
Short-term provisions	(4.30)		(3.87)	
Long-term provisions	-	64.45	-	40.06
Cash Generated From Operations		408.35		589.75
Income Tax paid		1.60		52.10
NET CASH FROM OPERATING ACTIVITIES Total (A)		406.74		537.65
CASH FLOW FROM INVESTING ACTIVITIES				
Investments (Purchased)/Sold	(9.82)		(23.55)	
Fixed Assets (Purchased)/Sold	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(9.82)		(23.55)
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital	-		-	
Share Premium	-		-	
Foreign Exchange Translation Reserve	6.34		40.78	
Dividend Paid	-		-	
Loan taken / (Repaid) in Secured Loan	(211.13)		(490.07)	
Interest paid	(93.05)		(91.01)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(297.84)		(540.30)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		99.08		(26.19)
Cash and Cash Equivalents -- Opening Balance		192.06		295.98
Cash and Cash Equivalents -- Closing Balance		291.14		269.79

Notes:

- The above results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 09, 2023 and limited review of the same has been carried out by the Statutory Auditors of the Company.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company has only one business segment reportable under Indian Accounting Standard 108 "Operating Segments"
- The consolidated financial results include the result of one foreign subsidiary i.e. Anjali Tradelink FZE(100%)
- The figures have been re-grouped wherever necessary to confirm to the current quarter and make comparable with previous year.

For Comfort Commotrade Limited

Apeksha Kadam
Director & Chairperson
DIN : 08878724

Place : Mumbai
Date : 09.11.2023

