



# COMFORT FINCAP LIMITED

Registered Office :- 22, Block B, Camac Street, Behind Pantaloons, Kolkata, WestBengal - 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 ; URL : www.comfortfincap.com

CIN NO : L65923WB1982PLC035441

**Date: October 20, 2021**

To, <b>The Manager</b> <b>Department of Corporate Services,</b> BSE Limited, Phirozee Jeejeeboy Towers, Dalal Street, Fort, Mumbai - 400 001 <b>Scrip Code: 535267</b>	To, <b>The Secretary</b> <b>The Calcutta Stock Exchange Limited</b> 7, Lyons Range. Kolkata, West Bengal- 700001 <b>Scrip Code: 26078</b>
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Dear Sir/Ma'am,

**Sub: Outcome of the Board Meeting held on Wednesday, October 20, 2021**

The Board of Directors of the Company has considered and approved below matters in the meeting held today:

1. The Un-Audited Standalone and Consolidated Financial Results together with Statement of Unaudited Assets & Liabilities and Unaudited Cash Flow Statement for quarter and half year ended September 30, 2021 along with the Limited Review Report issued by M/s. A R Sodha & Associates, the Statutory Auditors of the Company, which are enclosed below as **Annexure I**
2. Based on the recommendations of the Nomination and Remuneration Committee, the Board considered and approved the re-appointment of Mr. Devendra Lal Thakur as Additional Director (in the category of Non Executive Independent Director) on Board of the Company. Further, the details as required under Regulation 30 of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, are enclosed as **Annexure II**

Kindly note that the meeting of the Board of Directors commenced at 02:50 P.M. to transact the Business item of appointment of Mr. Devendra Lal Thakur as mentioned above in Point no. 2, the meeting thereafter adjourned at 03:05 P.M. and further commenced at 04:30 P.M. to consider Unaudited Standalone and Consolidated Financial Results as mentioned above in Point no. 1 and other matters and the same was concluded at 05:45 P.M.

This is for your information and records.

Kindly take above on record.

Thanking you,

**FOR COMFORT FINCAP LIMITED**

  
**SNEHA MANDELIA**  
**COMPANY SECRETARY**

**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 six months ended 30<sup>th</sup> September, 2021 (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 30<sup>th</sup> September, 2021.
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*

A.R. Sodha

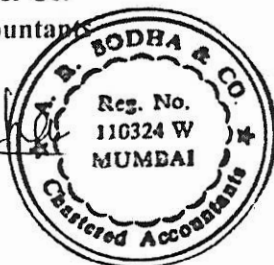
Partner

M No. 031878

Place: Mumbai

Date : 20<sup>th</sup> October, 2021

UDIN: 2103187AAAAFH8369



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



**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, 2021 and for the period from 1<sup>st</sup> April, 2021 to 30<sup>th</sup> September, 2021 (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, 2021 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.

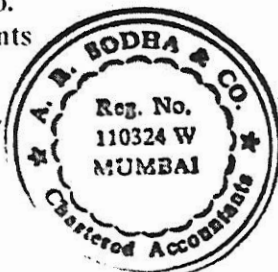


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7. The consolidated unaudited financial results also includes the Group's share of loss of Rs. 365.80 for the half year ending on 30<sup>th</sup> September, 2021, as considered in the Statement, in respect of an associate, whose interim financial results 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

*A.R. Sodha*  
A.R. Sodha  
Partner  
M No. 031878  
Place: Mumbai  
Date: 20<sup>th</sup> October, 2021



UDIN: 21031878AAAAFI2369



**COMFORT FINCAP LIMITED**  
**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021**

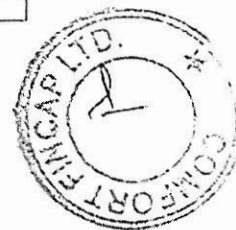
Sr no	Particulars	(Rs. in Lakhs, except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Un-Audited)			(Un-Audited)		(Audited)
1	Net Sales/Income from operations						
	i) Interest income	266.85	245.90	210.36	512.75	406.09	935.07
	ii) Processing fee received	9.24	8.16	12.06	17.40	15.60	23.13
	iii) Financial Advisory & Consultancy	13.55	7.50	18.40	21.05	18.40	25.90
	iv) Dividend income	0.62	0.10	1.09	0.72	1.21	2.11
	v) Profit/(loss) from Sale of Equity Instruments held for trading	0.00	0.00	6.25	0.00	68.96	90.60
	vi) Change in Fair Value of Equity Instruments held for trading	5.24	22.91	4.00	78.14	42.97	35.95
1	(a) Net Sales/Income from operations	295.51	284.57	244.16	580.08	553.24	1112.77
	(b) Other Income	5.00	0.00	0.00	5.00	0.01	1.01
	Total Income (a+b)	300.51	284.57	244.16	585.08	553.24	1113.78
2	Expenditure						
	i) Finance Costs	65.68	70.98	58.64	136.65	114.29	269.28
	ii) Fees and commission expense	10.00	6.00	0.00	16.00	0.95	51.18
	iii) Impairment on financial instruments	0.00	4.48	2.78	4.48	7.61	23.69
	iv) Employee Benefit Expenses	26.18	25.50	17.09	51.68	32.24	83.38
	v) Depreciation and Amortization Expense	0.06	0.06	0.06	0.11	0.11	0.22
	vi) Other Expenses	26.08	17.98	21.40	44.06	32.84	129.04
	Total Expenditure (a+b+c+d+e+f)	127.99	124.99	99.97	252.99	188.04	555.79
3	Profit before Exceptional Items & Tax (1-2)	172.51	159.58	144.19	332.09	365.20	558.00
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	172.51	159.58	144.19	332.09	365.20	558.00
6	Tax Expenses						
	i) Income Tax	42.08	35.33	42.85	77.41	130.89	179.96
	ii) Income Tax of earlier years	0.00	0.00	0.00	0.00	0.00	-4.51
	iii) Deferred Tax	1.32	6.06	-27.51	7.38	-27.51	-35.36
7	Profit after tax (5-6)	129.11	118.19	128.86	247.30	261.82	418.00
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))	129.11	118.19	128.86	247.30	261.82	418.00
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)	129.11	118.19	128.86	247.30	261.82	418.00
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	2959.37
14	Earning Per Share (EPS)						
	Basic	1.19*	1.09*	1.19*	2.28*	2.41*	3.85
	Diluted	1.19*	1.09*	1.19*	2.28*	2.41*	3.85
	*Not Annualized						



## STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021

(Rs. in Lakhs)

	Particulars	Half year ended 30.09.2021	Half year ended 30.09.2020
I	<b>ASSETS</b>		
(1)	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	25.51	97.76
(b)	Receivables		
i)	Trade Receivables	10.93	2.27
ii)	Other Receivables	0.00	0.00
(c)	Loans	6451.44	6174.95
(d)	Investments	355.52	411.91
(e)	Other Financial assets (to be specified)	13.37	15.05
(2)	<b>Non-Financial Assets</b>		
(a)	Property, plant and equipment	1.41	1.63
	<b>TOTAL ASSETS</b>	<b>6858.18</b>	<b>6703.57</b>
II	<b>LIABILITIES AND EQUITY</b>		
	<b>Liabilities</b>		
(1)	<b>Financial Liabilities</b>		
(a)	<b>Payables</b>		
i)	Trade payables		
-total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00	
-total outstanding dues of creditors other than micro enterprises and small enterprises	10.94	15.23	
ii) Other payables			
-total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00	
-total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00	
(b)	Borrowings	2431.57	2516.70
(c)	Other financial liabilities	31.40	39.26
(2)	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (Net)	44.72	195.85
(b)	Deferred tax liabilities (Net)	17.74	18.20
(3)	<b>EQUITY</b>		
(a)	Equity Share capital	1085.13	1085.13
(b)	Other Equity*	3236.67	2833.20
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6858.18</b>	<b>6703.57</b>



## STATEMENT OF UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021

(Rs. in Lakhs)

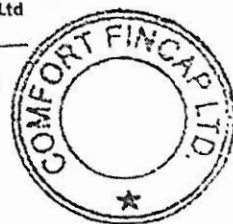
Particulars	Half year ended 30.09.2021		Half year ended 30.09.2020	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Tax for the year		332.09		365.20
Adjustments for :				
Interest Paid	136.66		114.29	
Depreciation	0.11		0.11	
Profit/(loss) from Sale of Equity Instruments			(68.96)	
Change in Fair Value of Equity Instruments held	(28.14)		(42.97)	
Provision for Loans	4.48	113.10	7.61	10.07
Operating Profit before Working Capital change		445.19		375.27
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Trade receivables	(6.61)		(2.09)	
Short-term loans and advances	522.48		(1,097.95)	
Other financial asset	(0.74)		(3.57)	
Other current assets	-		-	
Other non-current assets	-	515.13	-	(1,103.61)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(38.14)		2.89	
Other current liabilities	(18.21)		3.94	
Short-term provisions	-		-	
Long-term provisions	-	(56.35)	-	6.83
Cash Generated From Operations		903.98		(721.51)
Income Tax paid		132.88		22.75
<b>NET CASH FROM OPERATING ACTIVITIES Total (A)</b>		771.09		(744.26)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Investments (Purchased)/Sold	-		311.49	
Fixed Assets (Purchased)/Sold	-		-	
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>		-		311.49
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Issue of Equity Capital	-		-	
Dividend Paid	-		-	
Loan taken / (Repaid) in Secured Loan	(634.99)		618.40	
Interest paid	(136.66)		(114.29)	
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>		(771.63)		504.12
<b>Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)</b>		(0.54)		71.35
Cash and Cash Equivalents – Opening Balance		26.06		26.40
Cash and Cash Equivalents – Closing Balance		25.51		97.76

Place : Mumbai  
Date : October 20, 2021



For Comfort Fincap Ltd

*Ankur*  
Ankur Anil Agrawal  
Director  
DIN : 06408167



COMFORT FINCAP LIMITED  
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2021

Sr no	Particulars	(Rs. in Lakhs, except EPS)					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.06.2021	30.09.2020	30.09.2021	30.09.2020	31.03.2021
		(Un-Audited)			(Un-Audited)		(Audited)
1	Net Sales/Income from operations						
i)	Interest income	266.85	245.90	210.36	512.75	406.09	935.07
ii)	Processing fee received	9.24	8.16	12.06	17.40	15.60	23.13
iii)	Financial Advisory & Consultancy	13.55	7.50	18.40	21.05	18.40	25.90
iv)	Dividend income	0.62	0.10	1.09	0.72	1.21	2.11
v)	Profit/(loss) from Sale of Equity Instruments held for trading	0.00	0.00	5.25	0.00	68.96	90.60
vi)	Change in Fair Value of Equity Instruments held for trading	5.24	22.91	-4.00	28.14	42.97	35.95
1	(a) Net Sales/Income from operations	295.51	284.57	244.16	580.08	553.24	1112.77
	(b) Other Income	5.00	0.00	0.00	5.00	0.01	1.01
	<b>Total Income (a+b)</b>	<b>300.51</b>	<b>284.57</b>	<b>244.16</b>	<b>585.08</b>	<b>553.24</b>	<b>1113.78</b>
2	Expenditure						
i)	Finance Costs	65.68	70.98	58.64	136.66	114.29	268.28
ii)	Fees and commission expense	10.00	6.00	0.00	16.00	0.96	51.18
iii)	Impairment on financial instruments	0.00	4.48	2.78	4.48	7.61	23.69
iv)	Employee Benefit Expenses	26.18	25.50	17.09	51.68	32.24	83.38
v)	Depreciation and Amortization Expense	0.06	0.06	0.06	0.11	0.11	0.22
vi)	Other Expenses	26.08	17.98	21.40	44.06	32.84	129.04
	<b>Total Expenditure (a+b+c+d+e+f)</b>	<b>127.99</b>	<b>124.99</b>	<b>99.97</b>	<b>252.99</b>	<b>188.04</b>	<b>555.79</b>
3	<b>Profit before Exceptional Items &amp; Tax (1-2)</b>	<b>172.51</b>	<b>159.58</b>	<b>144.19</b>	<b>332.09</b>	<b>365.20</b>	<b>558.00</b>
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	<b>Profit before Tax (3-4)</b>	<b>172.51</b>	<b>159.58</b>	<b>144.19</b>	<b>332.09</b>	<b>365.20</b>	<b>558.00</b>
6	Tax Expenses						
i)	Income Tax	42.08	35.33	42.85	77.41	130.89	179.96
ii)	Income Tax of earlier years	0.00	0.00	0.00	0.00	0.00	-4.61
iii)	Deferred Tax	1.32	6.06	-27.51	7.38	-27.51	-35.36
7	<b>Profit after tax (5-6)</b>	<b>129.11</b>	<b>118.19</b>	<b>128.86</b>	<b>247.30</b>	<b>261.82</b>	<b>418.00</b>
8	Add : Share of (Profit)/Loss of Associate	0.00	0.00	0.00	0.00	0.00	0.01
9	<b>Profit for the Period (after adjustment for Associate (7 + 8))</b>	<b>129.11</b>	<b>118.19</b>	<b>128.86</b>	<b>247.30</b>	<b>261.82</b>	<b>418.01</b>
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	<b>Total Comprehensive Income (9+10)</b>	<b>129.11</b>	<b>118.19</b>	<b>128.86</b>	<b>247.30</b>	<b>261.82</b>	<b>418.01</b>
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	2992.42
14	Earning Per Share (EPS)						
	Basic	1.19*	1.09*	1.19*	2.28*	2.41*	3.85
	Diluted	1.19*	1.09*	1.19*	2.28*	2.41*	3.85
	*Not Annualised						

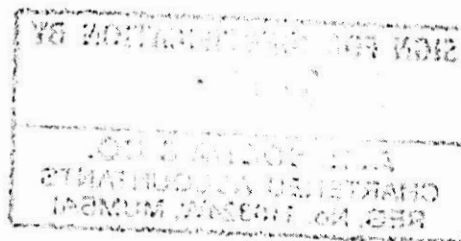
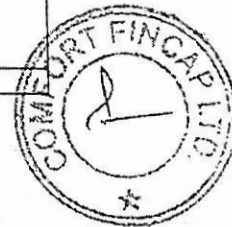




## STATEMENT OF CONSOLIDATED UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2021

(Rs. in Lakhs)

	Particulars	Half year ended 30.09.2021	Half year ended 30.09.2020
I	<b>ASSETS</b>		
(1)	<b>Financial Assets</b>		
(a)	Cash and cash equivalents	25.51	97.76
(b)	Receivables		
(i)	Trade Receivables	10.93	2.27
(ii)	Other Receivables	0.00	0.00
(c)	Loans	6451.44	6174.95
(d)	Investments	358.57	414.95
(e)	Other Financial assets (to be specified)	13.37	15.05
(2)	<b>Non-Financial Assets</b>		
(a)	Property, plant and equipment	1.41	1.63
	<b>TOTAL ASSETS</b>	<b>6861.22</b>	<b>6706.61</b>
II	<b>LIABILITIES AND EQUITY</b>		
	<b>Liabilities</b>		
(1)	<b>Financial Liabilities</b>		
(a)	Payables		
(i)	Trade payables		
	-total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	-total outstanding dues of creditors other than micro enterprises and small enterprises	10.94	15.23
(ii)	Other payables		
	-total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00
	-total outstanding dues of creditors other than micro enterprises and small enterprises	0.00	0.00
(b)	Borrowings	2431.57	2516.70
(c)	Other financial liabilities	31.40	39.26
(2)	<b>Non-Financial Liabilities</b>		
(a)	Current tax liabilities (Net)	44.72	195.85
(b)	Deferred tax liabilities (Net)	17.74	18.20
(3)	<b>EQUITY</b>		
(a)	Equity Share capital	1085.13	1085.13
(b)	Other Equity*	3239.72	2836.23
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>6861.22</b>	<b>6706.61</b>



STATEMENT OF CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021  
(Rs. in Lakhs)

Particulars	Half year ended 30.09.2021		Half year ended 30.09.2020	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Tax for the year		332.09		365.20
Adjustments for :				
Interest Paid	136.66		114.29	
Depreciation	0.11		0.11	
Profit/(loss) from Sale of Equity Instruments	-		(68.96)	
Change in Fair Value of Equity Instruments held	(28.14)		(42.97)	
Provision for Loans	4.48		7.61	
Operating Profit before Working Capital change		113.10		10.07
Adjustments for :		445.19		375.27
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Trade receivables	(6.61)		(2.09)	
Short-term loans and advances	522.48		(1,097.95)	
Other financial asset	(0.74)		(3.57)	
Other current assets	-		-	
Other non-current assets	-	515.13	-	(1,103.61)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(38.14)		2.89	
Other current liabilities	(18.21)		3.94	
Short-term provisions	-		-	
Long-term provisions	-	(56.35)	-	6.83
Cash Generated From Operations		903.98		(721.51)
Income Tax paid		132.88		22.75
<b>NET CASH FROM OPERATING ACTIVITIES Total (A)</b>		771.09		(744.26)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Investments (Purchased)/Sold	-		311.49	
Fixed Assets (Purchased)/Sold	-		-	
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>				311.49
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Issue of Equity Capital	-		-	
Dividend Paid	-		-	
Loan taken / (Repaid) in Secured Loan	(634.99)		618.40	
Interest paid	(136.66)		(114.29)	
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>		(771.63)		504.12
<b>Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)</b>		(0.54)		71.35
Cash and Cash Equivalents -- Opening Balance		26.06		26.40
Cash and Cash Equivalents -- Closing Balance		25.51		97.76

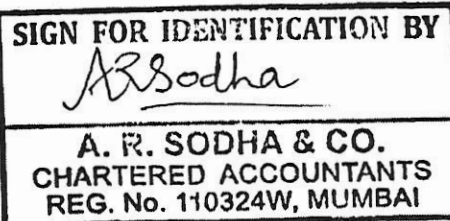
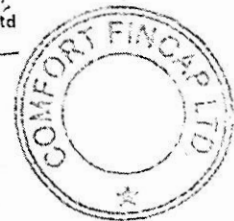
**Notes**

- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 20, 2021.
- The Company is operating in a single segment.
- The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to conform to the current quarter / year.

Place : Mumbai  
Date : October 20, 2021.

For Comfort Fincap Ltd

Ankur Anil Agrawal  
Director  
DIN : 06408167





# COMFORT FINCAP LIMITED

Registered Office :- 22, Block B, Camac Street, Behind Pantaloons, Kolkata, WestBengal - 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 ; URL : www.comfortfincap.com

CIN NO : L65923WB1982PLC035441

## ANNEXURE-II

### Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 of Appointed Director:

Sr. No.	Particulars	Disclosure
1	Name	Mr. Devendra Lal Thakur
2	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-Appointment
3	Director Identification Number (DIN)	00392511
4	Brief profile (in case of appointment)	Mr. Devendra Lal Thakur is a fellow member of ICAI. He has more than 30 years of experience in the field of Commerce, Finance, Audit and Accounts.
5	Disclosure of relationships between directors (in case of appointment of a director).	NA

