



# COMFORT INTECH LIMITED

CIN : L74110DD1994PLC001678

Registered Office :- 106, Avkar, Algani Nagar, Kalaria, Daman, Daman & Diu - 396 210  
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 : info@comfortintech.com • Website : www.comfortintech.com.

Ref No: CIL/SEC/2022-23

Date: November 11, 2022

To,  
The Manager,  
Department of Corporate Services,  
**BSE Limited,**  
Phirozee Jeejeeboy Towers,  
Dalal Street, Fort,  
Mumbai - 400 001.  
**Scrip Code: 531216**

Dear Sir/Madam,

**Sub: Outcome of the Board Meeting held on Friday, November 11, 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. November 11, 2022 have *inter alia*, considered and approved the following matter:

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**.

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, November 13, 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 Intech 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 Intech Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Comfort Intech Limited** ('the Company') for the quarter and half year ended 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. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

**3. Basis of Qualified Opinion**

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.

4. Based on our review conducted as above and except for the 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, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.R. Sodha & Co.  
Chartered Accountants  
FRN 110324W

*A.R. Sodha*

A.R. Sodha  
Partner

M No. 031878

Place: Mumbai

Date: 11<sup>th</sup> November, 2022

UDIN: 22031878BCUWND4404





## COMFORT INTECH LIMITED

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

(Rs. In Lakh)

Sr. No.	Particulars	Quarter Ended (Standalone)			Half Year Ended (Standalone)		Year ended (Standalone)
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Un-Audited			Un-Audited		Audited
1	(a) Net Sales/Income from operations	4001.28	4410.10	4695.58	8411.38	6877.47	13210.58
	(b) Other Income	7.39	24.30	6.83	31.69	14.08	41.06
	Total Income (a+b)	4008.66	4434.40	4702.41	8443.06	6891.55	13251.65
2	Expenditure						
	(a) Purchases / Raw Material Consumed	3048.28	3698.23	3767.84	6746.51	4942.20	9402.90
	(b) Excise Duty paid	458.94	550.36	573.78	1009.30	1085.35	2118.20
	(b) Changes in inventories	87.78	-88.90	28.67	-1.12	124.53	166.93
	(c) Employee Benefit Expense	25.31	24.69	19.90	50.00	37.81	88.09
	(d) Finance Cost	12.24	18.92	20.39	31.15	30.48	68.17
	(e) Depreciation & Amortization Expense	6.29	4.78	3.68	11.07	8.76	14.33
	(f) Other Expenses	90.08	91.39	168.57	181.47	325.68	741.28
	Total Expenditure (a+b+c+d+e+f)	3728.90	4299.47	4582.81	8028.37	6554.82	12599.90
3	Profit before Exceptional Items & Tax (1-2)	279.76	134.92	119.60	414.69	336.73	651.74
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	279.76	134.92	119.60	414.69	336.73	651.74
6	Tax Expenses						
	Current Tax						
	i) Income Tax related to current year	71.91	43.78	26.11	115.69	51.34	117.37
	ii) Income Tax of earlier years	0.00	0.00	0.00	0.00	0.00	2.78
	iii) Deferred Tax	19.06	-5.30	5.30	13.75	36.97	51.60
7	Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)	188.79	96.45	88.19	285.24	248.43	480.00
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)	188.79	96.45	88.19	285.24	248.43	480.00
10	Other Comprehensive Income (OCI)						
	(a) Items not to be reclassified subsequently to profit and loss						
	- Gain/(Loss) on sale of Non Current Investments	0.00	0.00	0.00	0.00	0.00	0.00
	- Gain / (Loss) on fair value of equity / MF instruments	156.55	-103.36	10.11	53.18	32.17	-203.68
	- Share in OCI of Associate	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	345.34	-6.92	98.30	338.42	280.59	276.32
12	Paid up Equity Share Capital (Face Value Rs. 10/- each)	3199.38	3199.38	3199.38	3199.38	3199.38	3199.38
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	7444.27
14	Earning Per Share (EPS)						
	Basic	0.59*	0.30*	0.28*	0.89*	0.78*	1.50
	Diluted	0.59*	0.30*	0.28*	0.89*	0.78*	1.50
	*Not Annualised						



**UN-AUDITED STANDALONE SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022**

(Rs. In Lakh)

Sr. No.	Particulars	Standalone Quarter ended			Standalone Half Year ended		Standalone year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Un-Audited			Un-Audited		Audited
1	<b>Segment Revenue</b>						
	a) Trading in Goods	2,662.74	3,050.75	3,174.44	5,713.49	3,844.93	7,490.72
	b) Manufacturing of Liquor	1,124.63	1,285.80	1,384.83	2,410.43	2,719.81	5,185.20
	c) Trading in Shares /Mutual Funds (net)	92.31	(39.50)	17.43	52.81	137.33	205.36
	d) Financing	97.62	88.36	97.43	185.98	148.92	254.16
	e)Leasing of Immmovable Properties	23.97	24.69	21.45	48.66	26.49	75.15
	Less: Inter Segment Revenue						
	<b>Total Income from Operations</b>	<b>4,001.28</b>	<b>4,410.10</b>	<b>4,695.58</b>	<b>8,411.38</b>	<b>6,877.47</b>	<b>13,210.58</b>
2	<b>Segment Results:</b>						
	[Profit before Depreciation, Tax and Finance Costs from each segment]						
	a) Trading in Goods	154.39	95.78	73.73	250.17	95.26	309.57
	b) Manufacturing of Liquor	(18.78)	17.17	6.45	(1.61)	80.71	140.28
	c) Trading in Shares /Mutual Funds (net)	92.23	(39.51)	17.43	52.72	137.33	205.34
	d) Financing	97.62	88.36	97.43	185.98	148.92	254.16
	e)Leasing of Immmovable Properties	23.83	24.56	21.45	48.39	26.49	60.27
	<b>Total</b>	<b>349.29</b>	<b>186.35</b>	<b>216.48</b>	<b>535.64</b>	<b>488.70</b>	<b>969.62</b>
	Less: (i) Finance Costs	12.24	18.92	20.39	31.15	30.48	68.17
	(ii) Depreciation	6.29	4.78	3.68	11.07	8.76	14.33
	(iii) Other un-allocable expenditure net off						
	Un-allocable Income	51.00	27.73	72.82	78.74	112.73	235.38
	<b>Profit from ordinary activities before tax</b>	<b>279.76</b>	<b>134.92</b>	<b>119.60</b>	<b>414.69</b>	<b>336.73</b>	<b>651.74</b>
3	<b>Segment Assets</b>						
	a) Trading in Goods	4,251.29	3,185.10	3,100.28	4,251.29	3,100.28	2,659.66
	b) Manufacturing of Liquor	1,635.10	1,790.65	1,923.76	1,635.10	1,923.76	1,776.13
	c) Trading in Shares /Mutual Funds	450.94	371.99	341.93	450.94	341.93	410.89
	d) Financing	2,596.43	2,774.11	4,021.32	2,596.43	4,021.32	2,468.58
	e)Leasing of Immmovable Properties	1,185.11	1,186.33	1,189.08	1,185.11	1,189.08	1,188.72
	f) Unallocable	5,490.59	5,293.55	3,554.27	5,490.59	3,554.27	5,224.56
	<b>Total Segment Assets</b>	<b>15,609.46</b>	<b>14,601.74</b>	<b>14,130.65</b>	<b>15,609.46</b>	<b>14,130.65</b>	<b>13,728.53</b>
4	<b>Segment Liabilities</b>						
	a) Trading in Goods	3,276.42	2,602.50	2,598.16	3,276.42	2,598.16	2,013.29
	b) Manufacturing of Liquor	1,635.10	1,668.36	1,923.76	1,635.10	1,923.76	1,776.13
	c) Trading in Shares /Mutual Funds						
	d) Financing	145.50	-	16.91	145.50	16.91	16.91
	e)Leasing of Immmovable Properties	26.90	26.90	26.90	26.90	26.90	1.90
	f) Unallocable	10,525.53	10,303.97	9,564.92	10,525.53	9,564.92	9,920.31
	<b>Total Segment Liabilities</b>	<b>15,609.46</b>	<b>14,601.74</b>	<b>14,130.65</b>	<b>15,609.46</b>	<b>14,130.65</b>	<b>13,728.53</b>





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

(Rs. In Lakhs)

Particulars	As at 30.09.2022	As at 30.09.2021
	(Un-Audited)	
<b>(1) ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	127.07	49.36
(b) Investment Property	1183.62	1187.07
(c) Financial Assets		
(i) Investments	3270.49	1442.68
(d) Other non-current assets	1144.30	1386.80
<b>(2) CURRENT ASSETS</b>		
(a) Inventories	503.28	581.86
<b>(b) Financial Assets</b>		
(i) Investments	450.94	341.93
(ii) Trade receivables	5572.21	4384.61
(iii) Cash and cash equivalents	672.60	606.38
(iv) Loans	2596.43	4021.32
(v) Others (to be specified)	45.16	45.16
(c) Other current assets	43.37	83.48
<b>TOTAL ASSETS</b>	<b>15609.46</b>	<b>14130.65</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	3199.38	3199.38
(b) Other Equity	7622.73	7448.55
<b>LIABILITIES</b>		
(a) Deferred tax liabilities (Net)	81.18	52.80
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	507.51	174.65
(ii) Trade payables	3769.02	3101.70
(iii) Other financial liabilities (other than those specified in item ©)	198.59	107.55
(b) Provisions	145.50	16.91
(c) Current Tax Liabilities (Net)	85.54	29.11
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>15609.46</b>	<b>14130.65</b>



## STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. In Lacs)

PARTICULARS	For Half Year ended 30th Sept, 2022 (Un-Audited)		For Half Year ended 30th Sept, 2021 (Un-Audited)	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Tax for the year		414.69		336.73
Adjustments for :				
Interest Paid	19.28		15.48	
Depreciation	11.07		8.76	
Bad-debts	0.07		-	
Profit/(loss)from Sale of Equity Instruments held for trading	-		-	
Change in Fair Value of Current Investments	(41.00)		(137.33)	
Rent Received	(48.66)	(59.25)	(26.49)	(139.57)
Operating Profit before Working Capital change		355.44		197.16
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(8.80)		192.74	
Trade receivables	(1,707.48)		(341.80)	
Short-term loans and advances	(127.85)		(495.07)	
Other financial assets	256.45		-	
Other current assets	55.25		40.24	
Other non-current assets	(22.50)	(1,554.93)	(220.00)	(823.89)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	1,256.45		1,506.39	
Short Term Provisions	128.60		-	
Other current liabilities	51.40	1,436.45	(191.77)	1,314.62
Cash Generated From Operations		236.96		687.89
Income Tax paid/(refund)		60.61		73.11
<b>NET CASH FROM OPERATING ACTIVITIES Total (A)</b>		<b>176.35</b>		<b>614.78</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Investments (Purchased)/Sold	(87.36)		-	
Fixed Assets (Purchased)/Sold	(89.60)		(6.37)	
Rent Received	48.66		26.49	
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>		<b>(128.30)</b>		<b>20.12</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Dividend Paid	(159.97)		-	
Loan taken / (Repaid) in Secured Loan	197.18		(938.41)	
Interest paid	(19.28)		(15.48)	
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>		<b>17.93</b>		<b>(953.90)</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)</b>		<b>65.98</b>		<b>(319.00)</b>
Cash and Cash Equivalents -- Opening Balance		606.61		925.38
Cash and Cash Equivalents -- Closing Balance		672.60		606.38

## Notes

- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 11, 2022
- The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder
- The figures have been re-grouped / re-arranged / reclassified / reworked wherever necessary to conform to the current year accounting treatment.

Place : Mumbai  
Date : 11.11.2022



For Comfort Intech Limited

Ankur 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 Intech Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Comfort Intech Limited** ('the Company') and its associates (together referred to as the "the Group") for the quarter and half year ending on 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
  - b) Comfort Securities Limited
  - c) Liquor India Limited

**5. Basis of Qualified Opinion**

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, 2015 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 of Rs. 51.47 Lakhs for the half year ending on 30<sup>th</sup> September, 2022, as considered in the Statement, in respect of two associates, 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: 11<sup>th</sup> November, 2022**  
**UDIN: 22031878BCUXIN1712**





## COMFORT INTECH LIMITED

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

(Rs. In Lakh)

Sr. No.	Particulars	Quarter Ended (Consolidated)			Half Year Ended (Consolidated)		Year ended (Consolidated)
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
			Un-Audited		Un-Audited		Audited
1	(a) Net Sales/Income from operations	4001.28	4410.10	4695.58	8411.38	6877.47	13210.58
	(b) Other Income	7.39	24.30	6.83	31.69	14.08	41.06
	<b>Total Income (a+b)</b>	<b>4008.66</b>	<b>4434.40</b>	<b>4702.41</b>	<b>8443.06</b>	<b>6891.55</b>	<b>13251.65</b>
2	<b>Expenditure</b>						
	(a) Purchases / Raw Material Consumed	3048.28	3698.23	3767.84	6746.51	4942.20	9402.90
	(b) Excise Duty paid	458.94	550.36	573.78	1009.30	1085.35	2118.20
	(b) Changes in inventories	87.78	-88.90	28.67	-1.12	124.53	166.93
	(c) Employee Benefit Expense	25.31	24.69	19.90	50.00	37.81	88.09
	(d) Finance Cost	12.24	18.92	20.39	31.15	30.48	68.17
	(e) Depreciation & Amortization Expense	6.29	4.78	3.68	11.07	8.76	14.33
	(f) Other Expenses	90.08	91.39	168.57	181.47	325.68	741.28
	<b>Total Expenditure (a+b+c+d+e+f)</b>	<b>3728.90</b>	<b>4299.47</b>	<b>4582.81</b>	<b>8028.37</b>	<b>6554.82</b>	<b>12599.90</b>
3	<b>Profit before Exceptional Items &amp; Tax (1-2)</b>	<b>279.76</b>	<b>134.92</b>	<b>119.60</b>	<b>414.69</b>	<b>336.73</b>	<b>651.74</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>279.76</b>	<b>134.92</b>	<b>119.60</b>	<b>414.69</b>	<b>336.73</b>	<b>651.74</b>
6	<b>Tax Expenses</b>						
	Current Tax						
	i) Income Tax related to current year	71.91	43.78	26.11	115.69	51.34	117.37
	ii) Income Tax of earlier years	0.00	0.00	0.00	0.00	0.00	2.78
	iii) Deferred Tax	19.06	-5.30	5.30	13.75	36.97	51.60
7	<b>Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)</b>	<b>188.79</b>	<b>96.45</b>	<b>88.19</b>	<b>285.24</b>	<b>248.43</b>	<b>480.00</b>
8	Add : Share of (Profit)/Loss of Associate	330.83	-49.77	58.94	281.06	421.53	297.22
9	<b>Profit for the Period (after adjustment for Associate (7 + 8))</b>	<b>519.63</b>	<b>46.67</b>	<b>147.13</b>	<b>566.30</b>	<b>669.96</b>	<b>777.22</b>
10	<b>Other Comprehensive Income (OCI)</b>						
	(a) Items not to be reclassified subsequently to profit and loss						
	- Gain/(Loss) on sale of Non Current Investments	0.00	0.00	0.00	0.00	0.00	0.00
	- Gain / (Loss) on fair value of equity / MF instruments	156.55	-103.36	10.11	53.18	32.17	-203.68
	- Share in OCI of Associate	-0.06	-0.94	-0.66	-1.00	2.76	4.50
11	<b>Total Comprehensive Income (9+10)</b>	<b>676.11</b>	<b>-57.63</b>	<b>156.59</b>	<b>618.49</b>	<b>704.89</b>	<b>578.04</b>
12	<b>Paid up Equity Share Capital (Face Value Rs. 10/- each)</b>	<b>3199.38</b>	<b>3199.38</b>	<b>3199.38</b>	<b>3199.38</b>	<b>3199.38</b>	<b>3199.38</b>
13	<b>Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8322.83</b>
14	<b>Earning Per Share (EPS)</b>						
	Basic	1.62*	0.15*	0.46*	1.77*	2.09*	2.43
	Diluted	1.62*	0.15*	0.46*	1.77*	2.09*	2.43
	*Not Annualised						



## UN-AUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2022

(Rs. In Lakh)

Sr. No.	Particulars	Consolidated Quarter ended			Consolidated Half Year ended		Consolidated year ended
		30-Sep-22	30-Jun-22	30-Sep-21	30-Sep-22	30-Sep-21	31-Mar-22
		Un-Audited			Un-Audited		Audited
1	<b>Segment Revenue</b>						
	a) Trading in Goods	2,662.74	3,050.75	3,174.44	5,713.49	3,844.93	7,490.72
	b) Manufacturing of Liquor	1,124.63	1,285.80	1,384.83	2,410.43	2,719.81	5,185.20
	c) Trading in Shares /Mutual Funds (net)	92.31	(39.50)	17.43	52.81	137.33	205.36
	d) Financing	97.62	88.36	97.43	185.98	148.92	254.16
	e)Leasing of Immmovable Properties	23.97	24.69	21.45	48.66	26.49	75.15
	Less: Inter Segment Revenue						
	<b>Total Income from Operations</b>	<b>4,001.28</b>	<b>4,410.10</b>	<b>4,695.58</b>	<b>8,411.38</b>	<b>6,877.47</b>	<b>13,210.58</b>
2	<b>Segment Results:</b>						
	[Profit before Depreciation, Tax and Finance Costs from each segment]						
	a) Trading in Goods	154.39	95.78	73.73	250.17	95.26	309.57
	b) Manufacturing of Liquor	(18.78)	17.17	6.45	(1.61)	80.71	140.28
	c) Trading in Shares /Mutual Funds (net)	92.23	(39.51)	17.43	52.72	137.33	205.34
	d) Financing	97.62	88.36	97.43	185.98	148.92	254.16
	e)Leasing of Immmovable Properties	23.83	24.56	21.45	48.39	26.49	60.27
	<b>Total</b>	<b>349.29</b>	<b>186.35</b>	<b>216.48</b>	<b>535.64</b>	<b>488.70</b>	<b>969.62</b>
	Less:(i) Finance Costs	12.24	18.92	20.39	31.15	30.48	68.17
	(ii) Depreciation	6.29	4.78	3.68	11.07	8.76	14.33
	(iii) Other un-allocable expenditure net off						
	Un-allocable Income	51.00	27.73	72.82	78.74	112.73	235.38
	<b>Profit from ordinary activities before tax</b>	<b>279.76</b>	<b>134.92</b>	<b>119.60</b>	<b>414.69</b>	<b>336.73</b>	<b>651.74</b>
3	<b>Segment Assets</b>						
	a) Trading in Goods	4,251.29	3,185.10	3,100.28	4,251.29	3,100.28	2,659.66
	b) Manufacturing of Liquor	1,635.10	1,790.65	1,923.76	1,635.10	1,923.76	1,776.13
	c) Trading in Shares /Mutual Funds	450.94	371.99	341.93	450.94	341.93	410.89
	d) Financing	2,596.43	2,774.11	4,021.32	2,596.43	4,021.32	2,468.58
	e)Leasing of Immmovable Properties	1,185.11	1,186.33	1,189.08	1,185.11	1,189.08	1,188.72
	f) Unallocable	6,649.21	6,121.40	4,555.40	6,649.21	4,555.40	6,103.12
	<b>Total Segment Assets</b>	<b>16,768.08</b>	<b>15,429.58</b>	<b>15,131.77</b>	<b>16,768.08</b>	<b>15,131.77</b>	<b>14,607.09</b>
4	<b>Segment Liabilities</b>						
	a) Trading in Goods	3,276.42	2,602.50	2,598.16	3,276.42	2,598.16	2,013.29
	b) Manufacturing of Liquor	1,635.10	1,668.36	1,923.76	1,635.10	1,923.76	1,776.13
	c) Trading in Shares /Mutual Funds	-	-	-	-	-	-
	d) Financing	145.50	-	16.91	145.50	16.91	16.91
	e)Leasing of Immmovable Properties	26.90	26.90	26.90	26.90	26.90	1.90
	f) Unallocable	11,684.15	11,131.82	10,566.04	11,684.15	10,566.04	10,798.86
	<b>Total Segment Liabilities</b>	<b>16,768.08</b>	<b>15,429.58</b>	<b>15,131.77</b>	<b>16,768.08</b>	<b>15,131.77</b>	<b>14,607.09</b>





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

(Rs. In Lakhs)

Particulars	As at 30.09.2022	As at 30.09.2021
	(Un-Audited)	
<b>(1) ASSETS</b>		
<b>Non-current assets</b>		
(a) Property, Plant and Equipment	127.07	49.36
(b) Investment Property	1,183.62	1,187.07
(c) Financial Assets		
(i) Investments	4,429.10	2,443.80
(d) Other non-current assets	1,144.30	1,386.80
<b>(2) CURRENT ASSETS</b>		
(a) Inventories	503.28	581.86
<b>(b) Financial Assets</b>		
(i) Investments	450.94	341.93
(ii) Trade receivables	5,572.21	4,384.61
(iii) Cash and cash equivalents	672.60	606.38
(iv) Loans	2,596.43	4,021.32
(v) Others (to be specified)	45.16	45.16
(c) Other current assets	43.37	83.48
<b>TOTAL ASSETS</b>	<b>16,768.08</b>	<b>15,131.77</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share capital	3,199.38	3,199.38
(b) Other Equity	8,781.34	8,449.67
<b>LIABILITIES</b>		
(a) Deferred tax liabilities (Net)	81.18	52.80
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	507.51	174.65
(ii) Trade payables	3,769.02	3,101.70
(iii) Other financial liabilities (other than those specified in item ©)	198.59	107.55
(b) Provisions	145.50	16.91
(c) Current Tax Liabilities (Net)	85.54	29.11
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>16,768.08</b>	<b>15,131.77</b>



**CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2022**

(Rs. In Lacs)

PARTICULARS	For Half Year ended 30th Sept, 2022 (Un-Audited)		For Half Year ended 30th Sept, 2021 (Un-Audited)	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
Net Profit before Tax for the year		414.69		336.73
Adjustments for :				
Interest Paid	19.28		15.48	
Depreciation	11.07		8.76	
Bad-debts	0.07		-	
Profit/(loss)from Sale of Equity Instruments held for trading	-		-	
Change in Fair Value of Current Investments	(41.00)		(137.33)	
Rent Received	(48.66)	(59.25)	(26.49)	(139.57)
<b>Operating Profit before Working Capital change</b>		355.44		197.16
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(8.80)		192.74	
Trade receivables	(1,707.48)		(341.80)	
Short-term loans and advances	(127.85)		(495.07)	
Other financial assets	256.45		-	
Other current assets	55.25		40.24	
Other non-current assets	(22.50)	(1,554.93)	(220.00)	(823.89)
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	1,256.45		1,506.39	
Short Term Provisions	128.60		-	
Other current liabilities	51.40	1,436.45	(191.77)	1,314.62
<b>Cash Generated From Operations</b>		236.96		687.89
Income Tax paid/(refund)		60.61		73.11
<b>NET CASH FROM OPERATING ACTIVITIES Total (A)</b>		176.35		614.78
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Investments (Purchased)/Sold	(87.36)		-	
Fixed Assets (Purchased)/Sold	(89.60)		(6.37)	
Rent Received	48.66		26.49	
<b>NET CASH USED IN INVESTING ACTIVITIES Total (B)</b>		(128.30)		20.12
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
Dividend Paid	(159.97)		-	
Loan taken / (Repaid) in Secured Loan	197.18		(938.41)	
Interest paid	(19.28)		(15.48)	
<b>NET CASH FROM FINANCING ACTIVITIES Total (C)</b>		17.93		(953.90)
<b>Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)</b>		65.98		(319.00)
Cash and Cash Equivalents -- Opening Balance		606.61		925.38
Cash and Cash Equivalents -- Closing Balance		672.60		606.38

**Notes**

- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 11, 2022.
- The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder.
- The figures have been re-grouped / re-arranged / reclassified / reworked wherever necessary to conform to the current year accounting treatment.

For Comfort Intech Limited

*Ankur Agrawal*

Ankur Agrawal  
Director  
DIN : 06408167

Place : Mumbai  
Date : 11.11.2022

