



# 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: February 10, 2023**

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, February 10, 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 the Board of Directors of the Company at its Meeting held today i.e. February 10, 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/stock split of existing One (1) equity share of the Company having face value of Rs. 10/- (Rupees Ten only) each into Ten (10) equity shares of face value of Re. 1/- (Rupee One only) each, subject to approval of the shareholders and such authorities as may be 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**.
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**.



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

Further, pursuant to Regulation 30 of the Listing Regulations, we hereby inform you that in continuation to our letter to BSE Limited having Ref No: CIL/SEC/2022-23 dated January 10, 2023, Liquors India Ltd i.e. the investee Company has apprised the Company about their decision to defer the proposed rights issue wherein the Company was supposed to invest, as the matter relating to the proposed right issue is sub judice in court of law. Hence, for the time being, the Board of Directors of the Company in today's meeting have decided to defer the said proposed investment of funds by way of subscription of equity shares in Liquors India Ltd.

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 12, 2023.

Kindly note that the meeting of the Board of Directors commenced at 01:00 P.M. and concluded at 03:30 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 nine month 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 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 nine month ended 31st December, 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  
Partner

M No. 031878

Place: Mumbai

Date: 10<sup>th</sup> February, 2023

UDIN: 23031878B9UAQQ3671



503 - 504, K. L. Accolade,

6th Road, Near Dena Bank, R. K. Hospital Lane,  
Santacruz (East), Mumbai-400055.

Tel.: 26102465, 26116901, 26101228

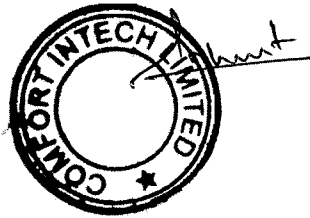
Email : ars@arsco.in

## COMFORT INTECH LIMITED

## STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

(Rs. In Lakh)

Sr. No.	Particulars	Quarter Ended (Standalone)			Nine Months Ended (Standalone)		Year ended (Standalone)
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Un-Audited			Un-Audited		Audited
1	(a) Net Sales/Income from operations	4225.68	4001.28	3882.05	12637.05	10759.52	13210.58
	(b) Other Income	37.74	7.39	6.00	69.42	20.09	41.06
	<b>Total Income (a+b)</b>	<b>4263.41</b>	<b>4008.66</b>	<b>3888.06</b>	<b>12706.47</b>	<b>10779.61</b>	<b>13251.65</b>
2	<b>Expenditure</b>						
	(a) Purchases / Raw Material Consumed	3227.39	3048.28	3018.68	9973.90	7960.88	9402.90
	(b) Excise Duty paid	599.53	458.94	530.37	1608.83	1615.72	2118.20
	(b) Changes in inventories	-60.31	87.78	24.91	-61.43	149.44	166.93
	(c) Employee Benefit Expense	25.65	25.31	25.66	75.65	63.48	88.09
	(d) Finance Cost	13.62	12.24	6.13	44.77	36.61	68.17
	(e) Depreciation & Amortization Expense	6.41	6.29	2.79	17.48	11.55	14.33
	(f) Other Expenses	125.17	90.08	158.84	306.64	484.51	741.28
	<b>Total Expenditure (a+b+c+d+e+f)</b>	<b>3937.45</b>	<b>3728.90</b>	<b>3767.37</b>	<b>11965.83</b>	<b>10322.19</b>	<b>12599.90</b>
3	<b>Profit before Exceptional Items &amp; Tax (1-2)</b>	<b>325.96</b>	<b>279.76</b>	<b>120.68</b>	<b>740.65</b>	<b>457.41</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>325.96</b>	<b>279.76</b>	<b>120.68</b>	<b>740.65</b>	<b>457.41</b>	<b>651.74</b>
6	<b>Tax Expenses</b>						
	Current Tax						
	i) Income Tax related to current year	30.61	71.91	38.08	146.31	89.42	117.37
	ii) Income Tax of earlier years	-0.55	0.00	0.00	-0.55	0.00	2.78
	iii) Deferred Tax	32.77	19.06	-9.66	46.53	27.31	51.60
7	<b>Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)</b>	<b>263.12</b>	<b>188.79</b>	<b>92.26</b>	<b>548.36</b>	<b>340.69</b>	<b>480.00</b>
8	Add : Share of (Profit)/Loss of Associate	0.00	0.00	0.00	0.00	0.00	0.00
9	<b>Profit for the Period (after adjustment for Associate (7 + 8))</b>	<b>263.12</b>	<b>188.79</b>	<b>92.26</b>	<b>548.36</b>	<b>340.69</b>	<b>480.00</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	190.53	156.55	85.93	243.71	118.09	-203.68
	- Share in OCI of Associate	0.00	0.00	0.00	0.00	0.00	0.00
11	<b>Total Comprehensive Income (9+10)</b>	<b>453.64</b>	<b>345.34</b>	<b>178.19</b>	<b>792.07</b>	<b>458.78</b>	<b>276.32</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>7444.27</b>
14	<b>Earning Per Share (EPS)</b>						
	Basic	0.82*	0.59*	0.29*	1.71*	1.06*	1.50
	Diluted	0.82*	0.59*	0.29*	1.71*	1.06*	1.50
	*Not Annualised						



**UN-AUDITED STANDALONE SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED  
DECEMBER 31, 2022**

(Rs. In Lakh)

Sr. No.	Particulars	Standalone Quarter ended			Standalone Nine Months ended		Standalone year ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Un-Audited			Un-Audited		Audited
<b>1</b>	<b>Segment Revenue</b>						
	a) Trading in Goods	2,574.01	2,662.74	2,587.88	8,287.50	6,432.80	7,490.72
	b) Manufacturing of Liquor	1,425.51	1,124.63	1,262.78	3,835.94	3,982.59	5,185.20
	c) Trading in Shares /Mutual Funds (net)	135.54	92.31	(30.63)	188.35	106.70	205.36
	d) Financing	67.33	97.62	38.23	253.31	187.14	254.16
	e)Leasing of Immmovable Properties	23.29	23.97	23.80	71.95	50.29	75.15
	Less: Inter Segment Revenue						
	<b>Total Income from Operations</b>	<b>4,225.68</b>	<b>4,001.27</b>	<b>3,882.05</b>	<b>12,637.05</b>	<b>10,759.52</b>	<b>13,210.58</b>
<b>2</b>	<b>Segment Results:</b>						
	[Profit before Depreciation, Tax and Finance Costs from each segment]						
	a) Trading in Goods	144.75	154.39	121.03	394.92	216.29	309.57
	b) Manufacturing of Liquor	16.00	(18.78)	33.09	14.39	113.80	140.28
	c) Trading in Shares /Mutual Funds (net)	135.54	92.23	(30.64)	188.26	106.69	205.34
	d) Financing	67.33	97.62	38.23	253.31	187.14	254.16
	e)Leasing of Immmovable Properties	21.45	23.83	23.80	69.84	50.29	60.27
	<b>Total</b>	<b>385.07</b>	<b>349.29</b>	<b>185.51</b>	<b>920.71</b>	<b>674.21</b>	<b>969.62</b>
	Less:(i) Finance Costs	13.62	12.24	6.13	44.77	36.61	68.17
	(ii) Depreciation	6.41	6.29	2.79	17.48	11.55	14.33
	(iii) Other un-allocable expenditure net off						
	Un-allocable Income	39.08	51.00	55.91	117.81	168.63	235.38
	<b>Profit from ordinary activities before tax</b>	<b>325.96</b>	<b>279.76</b>	<b>120.68</b>	<b>740.65</b>	<b>457.41</b>	<b>651.74</b>
<b>3</b>	<b>Segment Assets</b>						
	a) Trading in Goods	3,342.42	4,251.29	3,255.39	3,342.42	3,255.39	2,659.66
	b) Manufacturing of Liquor	1,648.10	1,635.10	1,835.34	1,648.10	1,835.34	1,776.13
	c) Trading in Shares /Mutual Funds	585.16	450.94	312.23	585.16	312.23	410.89
	d) Financing	2,699.24	2,596.43	4,238.21	2,699.24	4,238.21	2,468.58
	e)Leasing of Immmovable Properties	1,182.83	1,185.11	1,189.40	1,182.83	1,189.40	1,188.72
	f) Unallocable	5,846.38	5,490.59	3,710.09	5,846.38	3,710.09	5,224.56
	<b>Total Segment Assets</b>	<b>15,304.12</b>	<b>15,609.46</b>	<b>14,540.66</b>	<b>15,304.12</b>	<b>14,540.66</b>	<b>13,728.53</b>
<b>4</b>	<b>Segment Liabilities</b>						
	a) Trading in Goods	2,801.20	3,276.42	2,764.52	2,801.20	2,764.52	2,013.29
	b) Manufacturing of Liquor	512.35	489.65	457.94	512.35	457.94	493.67
	c) Trading in Shares /Mutual Funds	-	-	-	-	-	-
	d) Financing	6.29	145.50	16.91	6.29	16.91	16.91
	e)Leasing of Immmovable Properties	26.90	26.90	26.90	26.90	26.90	1.90
	f) Unallocable	11,957.37	11,670.98	11,274.39	11,957.37	11,274.39	11,202.76
	<b>Total Segment Liabilities</b>	<b>15,304.12</b>	<b>15,609.46</b>	<b>14,540.66</b>	<b>15,304.12</b>	<b>14,540.66</b>	<b>13,728.53</b>

**Notes**

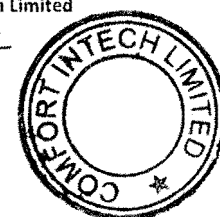
- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 10, 2023
- The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian 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 / re-classified / re-worked wherever necessary to make them comparable.

Place : Mumbai  
Date : 10.02.2023



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.**

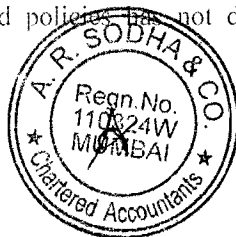
Review Report to  
**The Board of Directors**  
**Comfort Intech Limited**

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 nine month ending on 31<sup>st</sup> 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
  - 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 nine month 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



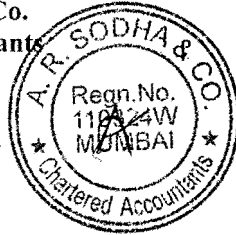
503 - 504, K. L. Accolade,  
6th Road, Near Dena Bank, R. K. Hospital Lane,  
Santacruz (East), Mumbai-400055.  
Tel.: 26102465, 26116901, 26101228  
Email : ars@arsco.in

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. 91.18 Lakhs for the nine month ending on 31st December, 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: 10<sup>th</sup> February, 2023**

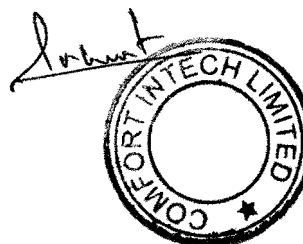
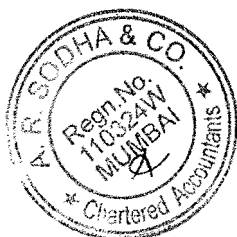
**UDIN: 23031878BQUAQP2763**

## COMFORT INTECH LIMITED

## STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2022

(Rs. In Lakh)

Sr. No.	Particulars	Quarter Ended (Consolidated)			Nine Months Ended (Consolidated)		Year ended (Consolidated)
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Un-Audited			Un-Audited		Audited
1	(a) Net Sales/Income from operations	4225.68	4001.28	3882.05	12637.05	10759.52	13210.58
	(b) Other Income	37.74	7.39	6.00	69.42	20.09	41.06
	<b>Total Income (a+b)</b>	<b>4263.41</b>	<b>4008.66</b>	<b>3888.06</b>	<b>12706.47</b>	<b>10779.61</b>	<b>13251.65</b>
2	<b>Expenditure</b>						
	(a) Purchases / Raw Material Consumed	3227.39	3048.28	3018.68	9973.90	7960.88	9402.90
	(b) Excise Duty paid	599.53	458.94	530.37	1608.83	1615.72	2118.20
	(b) Changes in inventories	-60.31	87.78	24.91	-61.43	149.44	166.93
	(c) Employee Benefit Expense	25.65	25.31	25.66	75.65	63.48	88.09
	(d) Finance Cost	13.62	12.24	6.13	44.77	36.61	68.17
	(e) Depreciation & Amortization Expense	6.41	6.29	2.79	17.48	11.55	14.33
	(f) Other Expenses	125.17	90.08	158.84	306.64	484.51	741.28
	<b>Total Expenditure (a+b+c+d+e+f)</b>	<b>3937.45</b>	<b>3728.90</b>	<b>3767.37</b>	<b>11965.83</b>	<b>10322.19</b>	<b>12599.90</b>
3	<b>Profit before Exceptional Items &amp; Tax (1-2)</b>	<b>325.96</b>	<b>279.76</b>	<b>120.68</b>	<b>740.65</b>	<b>457.41</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>325.96</b>	<b>279.76</b>	<b>120.68</b>	<b>740.65</b>	<b>457.41</b>	<b>651.74</b>
6	<b>Tax Expenses</b>						
	Current Tax						
	i) Income Tax related to current year	30.61	71.91	38.08	146.31	89.42	117.37
	ii) Income Tax of earlier years	-0.55	0.00	0.00	-0.55	0.00	2.78
	iii) Deferred Tax	32.77	19.06	-9.66	46.53	27.31	51.60
7	<b>Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)</b>	<b>263.12</b>	<b>188.79</b>	<b>92.26</b>	<b>548.36</b>	<b>340.69</b>	<b>480.00</b>
8	Add : Share of (Profit)/Loss of Associate	-12.61	330.83	33.33	268.45	454.87	297.22
9	<b>Profit for the Period (after adjustment for Associate (7 + 8))</b>	<b>250.50</b>	<b>519.63</b>	<b>125.60</b>	<b>816.81</b>	<b>795.56</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	190.53	156.55	85.93	243.71	118.09	-203.68
	- Share in OCI of Associate	0.29	-0.06	2.98	-0.71	5.74	4.50
11	<b>Total Comprehensive Income (9+10)</b>	<b>441.32</b>	<b>676.11</b>	<b>214.50</b>	<b>1059.80</b>	<b>919.39</b>	<b>578.04</b>
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	8322.83
14	<b>Earning Per Share (EPS)</b>						
	Basic	0.78*	1.62*	0.39*	2.55*	2.49*	2.43
	Diluted	0.78*	1.62*	0.39*	2.55*	2.49*	2.43
	*Not Annualised						





**UN-AUDITED CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND NINE MONTHS ENDED  
DECEMBER 31, 2022**

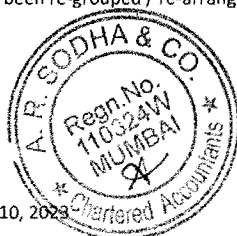
(Rs. In Lakh)

Sr. No.	Particulars	Consolidated Quarter ended			Consolidated Nine Months ended		Consolidated year ended
		31-Dec-22	30-Sep-22	31-Dec-21	31-Dec-22	31-Dec-21	31-Mar-22
		Un-Audited			Un-Audited		Audited
1	<b>Segment Revenue</b>						
	a) Trading in Goods	2,574.01	2,662.74	2,587.88	8,287.50	6,432.80	7,490.72
	b) Manufacturing of Liquor	1,425.51	1,124.63	1,262.78	3,835.94	3,982.59	5,185.20
	c) Trading in Shares /Mutual Funds (net)	135.54	92.31	(30.63)	188.35	106.70	205.36
	d) Financing	67.33	97.62	38.23	253.31	187.14	254.16
	e)Leasing of Immmovable Properties	23.29	23.97	23.80	71.95	50.29	75.15
	Less: Inter Segment Revenue						
	<b>Total Income from Operations</b>	<b>4,225.68</b>	<b>4,001.28</b>	<b>3,882.05</b>	<b>12,637.05</b>	<b>10,759.52</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	144.75	154.39	121.03	394.92	216.29	309.57
	b) Manufacturing of Liquor	16.00	(18.78)	33.09	14.39	113.80	140.28
	c) Trading in Shares /Mutual Funds (net)	135.54	92.23	(30.64)	188.26	106.69	205.34
	d) Financing	67.33	97.62	38.23	253.31	187.14	254.16
	e)Leasing of Immmovable Properties	21.45	23.83	23.80	69.84	50.29	60.27
	<b>Total</b>	<b>385.07</b>	<b>349.29</b>	<b>185.51</b>	<b>920.71</b>	<b>674.21</b>	<b>969.62</b>
	Less:(i) Finance Costs	13.62	12.24	6.13	44.77	36.61	68.17
	(ii) Depreciation	6.41	6.29	2.79	17.48	11.55	14.33
	(iii) Other un-allocable expenditure net off						
	Un-allocable Income	39.08	51.00	55.91	117.81	168.63	235.38
	<b>Profit from ordinary activities before tax</b>	<b>325.96</b>	<b>279.76</b>	<b>120.68</b>	<b>740.65</b>	<b>457.41</b>	<b>651.74</b>
3	<b>Segment Assets</b>						
	a) Trading in Goods	3,342.42	4,251.29	3,255.39	3,342.42	3,255.39	2,659.66
	b) Manufacturing of Liquor	1,648.10	1,635.10	1,835.34	1,648.10	1,835.34	1,776.13
	c) Trading in Shares /Mutual Funds	585.16	450.94	312.23	585.16	312.23	410.89
	d) Financing	2,699.24	2,596.43	4,238.21	2,699.24	4,238.21	2,468.58
	e)Leasing of Immmovable Properties	1,182.83	1,185.11	1,189.40	1,182.83	1,189.40	1,188.72
	f) Unallocable	6,992.67	6,649.21	4,747.53	6,992.67	4,747.53	6,103.12
	<b>Total Segment Assets</b>	<b>16,450.41</b>	<b>16,768.08</b>	<b>15,578.10</b>	<b>16,450.41</b>	<b>15,578.10</b>	<b>14,607.09</b>
4	<b>Segment Liabilities</b>						
	a) Trading in Goods	2,801.20	3,276.42	2,764.52	2,801.20	2,764.52	2,013.29
	b) Manufacturing of Liquor	512.35	1,635.10	457.94	512.35	457.94	493.67
	c) Trading in Shares /Mutual Funds	-	-	-	-	-	-
	d) Financing	6.29	145.50	16.91	6.29	16.91	16.91
	e)Leasing of Immmovable Properties	26.90	26.90	26.90	26.90	26.90	1.90
	f) Unallocable	13,103.66	11,684.15	12,311.83	13,103.66	12,311.83	10,798.86
	<b>Total Segment Liabilities</b>	<b>16,450.41</b>	<b>16,768.08</b>	<b>15,578.10</b>	<b>16,450.41</b>	<b>15,578.10</b>	<b>13,324.63</b>

**Notes**

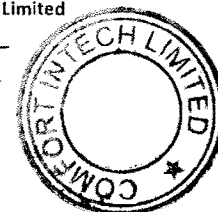
- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 10, 2023.
- The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian 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 / re-classified / re-worked wherever necessary to make them comparable.

Place : Mumbai  
Date : February 10, 2023



For Comfort Intech Limited

Ankur Agrawal  
Director  
DIN : 06408167





# 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.

## ANNEXURE II

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

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



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## ANNEXURE III

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

<b>Name of the Secretarial Auditor</b>	M/s. Mitesh J. Shah & Associates, Company Secretaries
<b>Reason for change viz. appointment, resignation, removal, death or otherwise</b>	Appointment for the Financial Year 2023-24
<b>Designation</b>	Secretarial Auditor
<b>Brief Profile</b>	<p>M/s Mitesh J Shah &amp; 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>
<b>Relationships between Directors inter-se</b>	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 Ten (10) equity shares of face value of Re. 1/- (Rupee One 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>4,00,00,000</td><td>10/-</td><td>40,00,00,000/-</td><td>40,00,00,000/-</td><td>1/-</td><td>40,00,00,000/-</td></tr><tr><td>Issued, Subscribed and Paid Up Equity Share Capital</td><td>3,19,93,808</td><td>10/-</td><td>31,99,38,080/-</td><td>31,99,38,080</td><td>1/-</td><td>31,99,38,080/-</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	4,00,00,000	10/-	40,00,00,000/-	40,00,00,000/-	1/-	40,00,00,000/-	Issued, Subscribed and Paid Up Equity Share Capital	3,19,93,808	10/-	31,99,38,080/-	31,99,38,080	1/-	31,99,38,080/-
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	4,00,00,000	10/-	40,00,00,000/-	40,00,00,000/-	1/-	40,00,00,000/-																							
Issued, Subscribed and Paid Up Equity Share Capital	3,19,93,808	10/-	31,99,38,080/-	31,99,38,080	1/-	31,99,38,080/-																							
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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## 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 10, 2023 subject to approval of the shareholders of the Company, 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. 40,00,00,000/- (Rupees forty crore only) divided into 40,00,00,000 Equity Shares of Re. 01/- (Rupee One only) 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.*