Ref No: CIL/SEC/2025-26/05

Date: May 20, 2025

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

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on Tuesday, May 20, 2025.

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (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. **Tuesday, May 20, 2025** have *inter-alia*, considered and approved the Audited Financial Statements (Standalone and Consolidated) including Balance Sheet as at March 31, 2025, Statement of Profit & Loss, Cash Flow Statement and Notes thereon for the financial year ended March 31, 2025, together with the Auditor's Report thereon and Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2025.

A copy of the said Financial Results together with the Auditor's Report thereon, are enclosed herewith along with a declaration regarding the unmodified opinion 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 Friday, May 23, 2025.

Kindly note that the meeting of the Board of Directors commenced at 02:00 P.M. and concluded at 5:00 P.M.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,
For Comfort Intech Limited
ANKUR AGRAWAL
Digitally signed by ANKUR AGRAWAL
Date: 2025.05.20 17:54:34 +05'30'
Ankur Agrawal
Director
DIN: 06408167

Encl: as above

ANNEXURE - I

A.R. Sodha & Co.
CHARTERED ACCOUNTANTS

Independent Auditor's Report On Audited Standalone Quarterly Financial Results and Year to date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Comfort Intech Limited

Opinion

We have audited the accompanying standalone quarterly financial results of **Comfort Intech Limited** for the quarter ended 31st March, 2025 and the year to date results for the period from 1st April, 2024 to 31st March, 2025, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year to date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

A.R. SODHA & CO. Regn. No. 110324W MUMBAI Chartered Accountants

503-504, K. L. Accolade,
6th Road, Near Bank of Baroda, R. K. Hospital Lane,
Santacruz (East), Mumbai - 400 055.
Tel. : 9324743917
Email : ars@arsco.in

Management's Responsibilities for the Standalone Financial Results

This Statement which includes the Standalone Financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2025 has been compiled from the related audited standalone financial Information. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder, the RBI guidelines and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Acts for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from

A. R. SODHA & CO. Regn. No. 110324W MUMBAI Chartered Accountants

error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opini0on on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

D.R. Sangoi

A.R. SODHA & CO. Regn. No. 110324W MUMBAI Chartered Accountants

Dipesh Sangoi
Partner
M No: 124295
Place: Mumbai
Date: 20th May 2025
UDIN: 25124295BMJALL6232

COMFORT INTECH LIMITED

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended (Standalone)			Year ended (Standalone)	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Un-Audited	Audited	Audited	Audited
1	Net Sales/Income from operations	3,218.78	4,958.64	7,042.53	17,592.00	18,272.16
	Other Income	(120.13)	164.91	34.45	379.45	378.93
	Total Income	**3,098.65**	**5,123.55**	**7,076.97**	**17,971.45**	**18,651.09**
2	**Expenditure**					
	Purchases of Stock-in-Trade	750.84	3,452.73	4,585.08	9,950.51	10,597.18
	Cost of material consumption and job work charges	1,162.64	572.97	972.11	3,384.07	3,181.85
	Excise Duty paid	942.23	506.40	931.53	2,844.65	2,884.24
	Changes in inventories	(54.26)	14.48	30.75	(111.54)	33.38
	Employee Benefit Expense	35.56	27.10	20.65	112.10	94.70
	Finance Cost	38.29	32.18	55.80	144.00	150.93
	Depreciation & Amortization Expense	8.03	7.77	8.17	31.34	31.20
	Other Expenses	168.20	158.58	291.79	627.98	710.24
	Total Expenditure	**3,051.54**	**4,772.20**	**6,895.87**	**16,983.11**	**17,683.72**
3	**Profit before Exceptional Items & Tax (1-2)**	**47.11**	**351.35**	**181.10**	**988.34**	**967.37**
4	Exceptional Items	-	-	-	-	-
5	**Profit before Tax (3-4)**	**47.11**	**351.35**	**181.10**	**988.34**	**967.37**
6	**Tax Expenses**					
	Current Tax					
	i) Income Tax related to current year	67.46	52.12	77.66	215.40	205.85
	ii) Income Tax of earlier years	-	(0.17)	0.02	0.22	(6.91)
	iii) Deferred Tax	(128.78)	40.02	(25.53)	(17.46)	50.82
7	**Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)**	**108.43**	**259.38**	**128.96**	**790.19**	**717.62**
8	Add : Share of (Profit)/Loss of Associate	-	-	-	-	-
9	**Profit for the Period (after adjustment for Associate (7 + 8)**	**108.43**	**259.38**	**128.96**	**790.19**	**717.62**
10	**Other Comprehensive Income (OCI)**					
	(a) Items not to be reclassified subsequently to profit and loss					
	- Remeasurements of the defined benefit plan - gain/(loss)	(0.22)	-	0.32	(0.22)	1.27
	- Tax impact on above	0.06	-	(0.08)	0.06	(0.32)
	- Gain / (Loss) on fair value of equity / MF instruments	(1,575.17)	101.61	225.50	687.52	1,749.64
	- Tax impact on above	225.25	(29.16)	-	(272.92)	-
11	**Total Comprehensive Income (9+10)**	**(1,241.66)**	**331.84**	**354.69**	**1,204.62**	**2,468.20**
12	Paid up Equity Share Capital (Face Value Rs. 10/- each)	3,199.38	3,199.38	3,199.38	3,199.38	3,199.38
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	11,078.87	10,098.20
14	Earning Per Share (EPS) (par value of Rs. 1/- each)					
	Basic	0.03*	0.08*	0.04*	0.25	0.22
	Diluted	0.03*	0.08*	0.04*	0.25	0.22
	*Not Annualised					

A.R. SODHA & CO. Regn. No. 110324W MUMBAI Chartered Accountants

COMFORT INTECH LIMITED

STANDALONE STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(Rs. In Lakhs)

Particulars	Standalone (Audited)	
	As at 31.03.2025	As at 31.03.2024
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	146.56	159.71
(b)Investment properties	1,168.41	1,174.49
(c)Non current Financial assets		
(i)Investments in subisidiary & associates	1,763.90	1,763.90
(ii) Other Investments	5,347.00	4,285.13
(d) Other non-current assets	1,098.50	1,206.42
Total Non Current Assets	**9,524.36**	**8,589.64**
(2) Current assets		
(a) Inventories	611.01	443.96
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	4,684.01	9,734.37
(iii) Cash and cash equivalents	14.77	10.70
(iv) Other Bank Balances	635.28	671.75
(v) Loans	1,994.56	2,250.36
(vi) Other financial assets	10.44	10.03
(c) Other current assets	57.58	273.21
Total Current Assets	**8,007.64**	**13,394.38**
TOTAL ASSETS	**17,532.00**	**21,984.02**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,199.38	3,199.38
(b) Other equity	11,078.87	10,098.20
Equity attributable to equity holders	**14,278.25**	**13,297.59**
Liabilities		
(I) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	53.35	78.25
(b) Provisions	-	5.83
(c) Deferred tax liabilities	391.37	135.97
Total Non current liabilities	**444.72**	**220.04**
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	796.02	2,298.47
(ii) Trade Payables	1,602.58	5,789.23
(iii) Other financial liabilities (other than those specified in item ©	294.99	271.76
(b) Provisions	30.06	21.45
(c) Current Tax Liabilities	85.38	85.48
Total Current Liabilities	**2,809.03**	**8,466.39**
TOTAL LIABILITIES	**3,253.75**	**8,686.44**
TOTAL EQUITY AND LIABILITIES	**17,532.00**	**21,984.02**

A. R. SODHA & CO. Chartered Accountants (Regn. No. 110324W) MUMBAI

COMFORT INTECH LIMITED

STANDALONE SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2025

(Rs. In lakhs)

Sr. No.	Particulars	Standalone Quarter ended			Standalone Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Un-Audited	Audited	Audited	Audited
1	**Segment Revenue**					
	a) Trading in Goods	907.88	3,676.02	4,756.02	10,512.11	11,011.73
	b) Manufacturing of Liquor	2,253.36	1,213.30	2,234.48	6,808.22	6,914.36
	c) Financing	32.78	63.77	51.92	228.33	314.31
	d)Leasing of Immmovable Properties	24.75	5.75	0.11	43.34	31.75
	Less: Inter Segment Revenue					
	Total Income from Operations	**3,218.78**	**4,958.83**	**7,042.53**	**17,592.00**	**18,272.16**
2	**Segment Results:**					
	[Profit before Depreciation, Tax and Finance Costs from each segment]					
	a) Trading in Goods	163.93	220.63	137.37	561.60	375.42
	b) Manufacturing of Liquor	80.81	53.59	91.30	311.34	322.34
	c) Financing	32.78	63.77	51.92	228.33	314.31
	d)Leasing of Immmovable Properties	22.23	4.64	2.01	38.34	31.75
	Total	**299.75**	**342.62**	**282.60**	**1,139.61**	**1,043.83**
	Less:(i) Finance Costs	38.29	32.18	55.80	144.00	150.93
	(ii) Depreciation	8.03	7.77	8.17	31.34	31.20
	(iii) Other un-allocable expenditure net off Un-allocable Income	206.32	(48.68)	37.54	(24.07)	(105.66)
	Profit from ordinary activities before tax	**47.11**	**351.35**	**181.10**	**988.34**	**967.37**
3	**Segment Assets**					
	a) Trading in Goods	1,929.64	4,184.31	7,160.47	1,929.64	7,160.47
	b) Manufacturing of Liquor	4,002.56	3,162.25	4,031.91	4,002.56	4,031.91
	c) Financing	1,994.56	1,449.19	2,250.36	1,994.56	2,250.36
	d)Leasing of Immmovable Properties	1,181.50	1,174.47	1,175.49	1,181.50	1,175.49
	e) Unallocable	8,423.73	10,094.65	7,365.79	8,423.73	7,365.79
	Total Segment Assets	**17,532.00**	**20,064.87**	**21,984.02**	**17,532.00**	**21,984.02**
4	**Segment Liabilities**					
	a) Trading in Goods	1,406.93	2,203.35	5,525.28	1,406.93	5,525.28
	b) Manufacturing of Liquor	299.59	269.49	391.41	299.59	391.41
	c) Financing	-	-	-	-	-
	d)Leasing of Immmovable Properties	25.10	25.10	0.10	25.10	0.10
	e) Unallocable	15,800.38	17,566.93	16,067.23	15,800.38	16,067.23
	Total Segment Liabilities	**17,532.00**	**20,064.87**	**21,984.02**	**17,532.00**	**21,984.02**

A. R. SODHA & CO. Regn. No. 111324W MUMBAI Chartered Accountants

COMFORT INTECH LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

(Rs in Lakhs)

Particulars	Year ended 31st March, 2025		Year ended 31st March, 2024	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		988.34		967.37
Adjustments for :				
Finance Cost	128.95		127.78	
Depreciation & Amortization	31.34		31.20	
Remeasurements of the defined benefit plan - gain/(loss) through OCI	(0.22)		1.27	
Dividend Income from Investments	(24.64)		(13.14)	
Loss / (Profit) from Sale of Property, Plant & Equipment	-		(6.18)	
Net (gain) / loss on Financial instruments at Fair Value through P& L	(308.39)		(200.66)	
Lease rental received	(43.34)	(216.29)	(31.75)	(91.49)
Operating Profit before Working Capital change		772.05		875.88
Adjustments for :				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(167.05)		24.29	
Trade receivables	5,050.36		(4,237.30)	
In Other Bank Balances	36.48		(9.78)	
Short-term loans and advances	255.80		353.45	
Other financial assets	(0.41)		-	
Other current assets	215.63		52.01	
Other non-current assets	107.93	5,498.75	(79.50)	(3,896.84)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(4,186.65)		2,312.70	
Non-Current Provisions	(5.83)		1.07	
Current Provisions	8.61		0.24	
Other current liabilities	23.22	(4,160.64)	88.17	2,402.18
Cash Generated From Operations		2,110.16		(618.78)
Income Tax paid/(refund)		215.72		194.40
NET CASH FROM OPERATING ACTIVITIES Total (A)		**1,894.44**		**(813.18)**
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Investment measured at FVTPL	(448.66)		(459.94)	
Investment in Gold	-		(178.50)	
Purchase of Property, Plant & Equipment	(14.81)		(67.48)	
Proceeds from Sale of Property, Plant & Equipment	2.69		-	
Proceeds from Sale of Investment measured at FVTOCI	382.70			
Proceeds from Sale of Gold	-		303.80	
Dividend Received	24.64		13.14	
Lease rental received	43.34		31.75	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		**(10.10)**		**(357.23)**
CASH FLOW FROM FINANCING ACTIVITIES				
Dividend paid	(223.96)		(191.96)	
Loan taken / (Repaid) in Secured Loan	(1,527.35)		1,485.29	
Interest paid	(128.95)		(127.78)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		**(1,880.26)**		**1,165.54**
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		**4.07**		**(4.87)**
Cash and Cash Equivalents -- Opening Balance		10.70		15.57
Cash and Cash Equivalents -- Closing Balance		14.77		10.70

A. R. SODHA & CO. Regn. No. 110324W MUMBAI Chartered Accountants

COMFORT INTECH LIMITED

Notes

1 The above audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 20, 2025.

2 The financial results for the quarters ended March 31, 2025 and March 31, 2024 respectively represent the difference between the audited figures in respect ofthe full financial year and published figures upto the third quarter of the respective financial years.

3 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.

4 During the quarter ended September 2024, mangement of the Company has decided not to pursue the business of trading in shares and securities as no activity has been pursued for more than two years and has decided to hold the Current Investments for Long term perspective and change in fair value will be recognised in profit and loss for these Investments. Accordingly Change in fair value has been disclosed in other income during the quarter and regrouped for the comparative period presented in the results.

5 To comply with the requirement of Ind AS 19 Employee Benefits company has changed its accounting policy with respect to Defined Benefit Plan in the nature of Gratuity and has obtained the Actuarial Valuation report from Actuary. In accordance with Ind AS 8 - Accounting Policies, Changes in Accouting Estimates and Errors, the effect of the change has been given retrospectivley in all the period presented.

6 The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

For **Comfort Intech Limited**

ANKUR AGRAWAL
CHAIRPERSON & DIRECTOR
DIN : 06408167

COMFORT INTECH LIMITED

Place : Mumbai
Date : 20.05.2025

SIGN FOR IDENTIFICATION BY
D.R. Sangai
A. R. SO[illegible] & CO.
CHARTERED [illegible]NTS
REG. No. 110[illegible]W, MUMBAI

Independent Auditor's Report On Consolidated Audited quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
Board of Directors of
Comfort Intech Limited

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Comfort Intech Limited ("Holding company") and its associates (holding company and its associates together referred to as "the Group"), for the quarter ended 31st March, 2025 and for the period from 1st April, 2024 to 31st March, 2025 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, based on the consideration of the reports of the other auditors on separate financial statements of subsidiaries and associates, the Statement:

a. includes the results of the following entities:
   List of Associates
i) Liquor India Limited

   List of Associates
i) Lemonade Share and Securities Private Limited
ii) Comfort Securities Limited

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and

c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net loss and other comprehensive income/ loss) and other financial information of the Group for the quarter ended 31st March, 2025 and for the period from 1st April, 2024 to 31st March, 2025.

A.R. SODHA & CO. Regn. No. 110324W MUMBAI Chartered Accountants

503-504, K. L. Accolade,
6th Road, Near Bank of Baroda, R. K. Hospital Lane,
Santacruz (East), Mumbai - 400 055.
Tel. : 9324743917
Email : ars@arsco.in

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group, its associates and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The Statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors is responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit and other comprehensive loss and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group and of its associates are responsible for assessing the ability of the Group and of its associates to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

A. R. SODHA & CO. Chartered Accountants Regn. No. 110324W MUMBAI

The respective Board of Directors of the companies included in the Group and of its associates are responsible for overseeing the financial reporting process of the Group and of its associates.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the

A. R. SODHA & CO. Regn. No. 110324W MUMBAI Chartered Accountants

Group and its associates and jointly controlled entities to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

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

Other Matters

a) The consolidated Financial Results include the audited Financial Results of one subsidiary in the consolidated Financial Results, whose financials statement reflects total assets of Rs.2618.58 Lakhs as at March 31st 2025, Total Revenue of Rs. 1079.04 Lakhs for year ended 31st March 2025, total net profit/(loss) after tax Rs. 52.73 Lakhs & Other comprehensive income of Rs. 48.44 Lakhs, as considered in the statement. The Consolidated Financials Results also include associate share of total net profit/(loss) after tax of Rs. 340.37 Lakhs for the year ended 31st March 2025, which has been audited by other independent auditors. The

A. R. SODHA & CO. Regn. No. 110324W MUMBAI Chartered Accountants

independent auditors' report on Financial Results of the said subsidiary and associates has been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the said associate, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors.

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

A.R. SODHA & CO. Regn. No. 110324W MUMBAI Chartered Accountants

Dipesh Sangoi
Partner
M No 124295
Place: Mumbai
Date: 20th May 2025
UDIN:25124295BMJALM5611

COMFORT INTECH LIMITED

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended (Consolidated)			Year ended (Consolidated)	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Un-Audited	Audited	Audited	Audited
1	Net Sales/Income from operations	3,410.67	5,128.80	7,156.02	18,233.71	18,385.65
	Other Income	(112.89)	165.05	40.34	388.07	384.82
	Total Income	**3,297.78**	**5,293.85**	**7,196.36**	**18,621.78**	**18,770.48**
2	**Expenditure**					
	Purchases of Stock-in-Trade	750.84	3,452.73	4,585.08	9,950.51	10,597.18
	Cost of material consumption and job work charges	1,128.83	581.46	951.16	3,310.18	3,160.91
	Excise Duty paid	942.23	512.87	931.70	2,851.12	2,884.40
	Changes in inventories	(51.81)	14.48	30.91	(109.09)	33.55
	Employee Benefit Expense	196.91	142.34	152.08	614.08	226.13
	Finance Cost	55.50	50.55	80.42	207.23	175.56
	Depreciation & Amortization Expense	48.90	16.08	16.48	95.01	39.51
	Other Expenses	198.57	165.48	322.74	682.07	741.19
	Total Expenditure	**3,269.97**	**4,935.99**	**7,070.57**	**17,601.10**	**17,858.43**
3	**Profit before Exceptional Items & Tax (1-2)**	**27.80**	**357.86**	**125.78**	**1,020.68**	**912.05**
4	Exceptional Items	-	-	-	-	-
5	**Profit before Tax (3-4)**	**27.80**	**357.86**	**125.78**	**1,020.68**	**912.05**
6	**Tax Expenses**					
	Current Tax					
	i) Income Tax related to current year	67.46	52.12	77.66	215.40	205.85
	ii) Income Tax of earlier years	-	(0.17)	0.02	0.22	(6.91)
	iii) Deferred Tax	(116.57)	40.02	(31.56)	(5.25)	44.79
7	**Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)**	**76.92**	**265.89**	**79.67**	**810.31**	**668.32**
8	Add : Share of (Profit)/Loss of Associate	(663.04)	154.92	207.36	340.37	1,040.06
9	**Profit for the Period (after adjustment for Associate (7 + 8)**	**(586.13)**	**420.81**	**287.03**	**1,150.68**	**1,708.39**
	Attributable to					
	a. Shareholders of the Company	(586.51)	418.55	304.13	1,132.38	1,725.49
	b. Non-Controlling Interest	0.38	2.26	(17.10)	18.30	(17.10)
10	**Other Comprehensive Income (OCI)**					
	(a) Items not to be reclassified subsequently to profit and loss					
	- Remeasurements of the defined benefit plan - gain/(loss)	(4.51)	-	3.17	(4.51)	4.12
	- Tax impact on above	0.06	-	(0.08)	0.06	(0.32)
	- Gain / (Loss) on fair value of equity / MF instruments	(1,575.17)	101.61	225.50	687.52	1,749.64
	- Tax impact on above	225.25	(29.16)	-	(272.92)	-
	- Share in OCI of Associate	(0.09)	(0.74)	(2.02)	3.50	1.71
11	**Total Comprehensive Income (9+10)**	**(1,940.60)**	**492.52**	**513.60**	**1,564.33**	**3,463.53**
	Attributable to					
	a. Shareholders of the Company	(1,939.49)	490.27	529.71	1,547.52	3,479.65
	b. Non-Controlling Interest	(1.11)	2.26	(16.11)	16.81	(16.11)
12	Paid up Equity Share Capital (Face Value Re. 1/- each)	3,199.38	3,199.38	3,199.38	3,199.38	3,199.38
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	14,730.47	12,106.14
14	Earning Per Share (EPS) (par value of Rs. 1/- each)					
	Basic	0.00*	0.13*	0.10*	0.35	0.54
	Diluted	0.00*	0.13*	0.10*	0.35	0.54
	*Not Annualised					

A. R. SODHA & CO. Regn. No. 110344W MUMBAI Chartered Accountants

COMFORT INTECH LIMITED

CONSOLIDATED STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2025

(Rs. In Lakhs)

Particulars	Consolidated (Audited)	
	As at 31.03.2025	As at 31.03.2024
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	3,187.31	3,188.35
(b) Intangible asset	293.47	326.08
(c)Investment properties	1,168.41	1,174.49
(b)Non current Financial assets		
(i)Non current Investments	8,829.67	7,423.93
(c) Other non-current assets	822.76	826.70
(d) Deferred tax Asset	308.48	320.69
Total Non Current Assets	**14,610.11**	**13,260.24**
(2) Current assets		
(a) Inventories	624.90	460.06
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	4,783.90	9,775.90
(iii) Cash and cash equivalents	16.48	22.75
(iv) Other Bank Balances	751.14	683.60
(v) Loans	1,995.41	2,250.49
(vi) Other financial assets	10.44	10.03
(c) Other current assets	274.93	509.30
Total Current Assets	**8,457.18**	**13,712.13**
TOTAL ASSETS	**23,067.29**	**26,972.37**
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,199.38	3,199.38
(b) Other equity	14,730.47	13,406.91
Equity attributable to equity holders	**17,929.86**	**16,606.30**
Non-controlling Interest	1,044.48	1,027.67
Total Equity	**18,974.33**	**17,633.97**
Liabilities		
(I) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	53.35	78.25
(b) Provisions	43.45	43.56
(c) Deferred tax liabilities	391.37	135.97
Total Non current liabilities	**488.16**	**257.77**
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,375.96	2,809.20
(ii) Trade Payables	1,606.81	5,728.12
(iii) Other financial liabilities (other than those specified in item ©)	498.07	428.31
(b) Provisions	38.58	29.53
(c) Current Tax Liabilities	85.38	85.48
Total Current Liabilities	**3,604.79**	**9,080.63**
TOTAL LIABILITIES	**4,092.96**	**9,338.41**
TOTAL EQUITY AND LIABILITIES	**23,067.29**	**26,972.37**

A. R. SODHA & CO. Regn. No 110338W Chartered Accountants

COMFORT INTECH LIMITED

CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2024

(Rs. In lakhs)

Sr. No.	Particulars	Consolidated Quarter ended			Consolidated Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Un-Audited	Audited	Audited	Audited
1	**Segment Revenue**					
	a) Trading in Goods	907.88	3,676.02	4,756.02	10,512.11	11,011.73
	b) Liquor division	2,445.25	1,383.45	2,347.98	7,449.93	7,027.86
	c) Financing	32.78	63.77	51.92	228.33	314.31
	d)Leasing of Immmovable Properties	24.75	5.75	0.11	43.34	31.75
	Less: Inter Segment Revenue					
	Total Income from Operations	**3,410.67**	**5,128.98**	**7,156.02**	**18,233.71**	**18,385.65**
2	**Segment Results:**					
	[Profit before Depreciation, Tax and Finance Costs from each segment]					
	a) Trading in Goods	163.93	220.63	137.37	561.60	375.42
	b) Liquor division	118.57	51.94	30.09	376.28	261.14
	c) Financing	32.78	63.77	51.92	228.33	314.31
	d)Leasing of Immmovable Properties	22.23	4.64	2.01	38.34	31.75
	Total	**337.51**	**340.98**	**221.39**	**1,204.55**	**982.62**
	Less:(i) Finance Costs	38.29	32.18	56.04	144.00	151.17
	(ii) Depreciation	40.64	7.77	8.17	63.95	31.20
	(iii) Other un-allocable expenditure net off Un-allocable Income	230.78	(56.83)	31.40	(24.07)	(111.80)
	Profit from ordinary activities before tax	**27.80**	**357.86**	**125.78**	**1,020.68**	**912.05**
3	**Segment Assets**					
	a) Trading in Goods	1,929.64	4,184.31	7,160.47	1,929.64	7,160.47
	b) Liquor division	5,930.68	5,691.45	6,057.33	5,930.68	6,057.33
	c) Financing	1,994.56	1,449.19	2,250.49	1,994.56	2,250.49
	d)Leasing of Immmovable Properties	1,181.50	1,174.47	1,175.49	1,181.50	1,175.49
	e) Unallocable	12,030.91	13,659.96	10,328.60	12,030.91	10,328.60
	Total Segment Assets	**23,067.29**	**26,159.38**	**26,972.37**	**23,067.29**	**26,972.37**
4	**Segment Liabilities**					
	a) Trading in Goods	1,406.93	2,203.35	5,525.28	1,406.93	5,525.28
	b) Liquor division	2,183.27	2,039.01	2,071.06	2,183.27	2,071.06
	c) Financing	-	-	-	-	-
	d)Leasing of Immmovable Properties	25.10	25.10	0.10	25.10	0.10
	e) Unallocable	19,451.98	21,891.92	19,375.94	19,451.98	19,375.94
	Total Segment Liabilities	**23,067.29**	**26,159.38**	**26,972.37**	**23,067.29**	**26,972.37**

A. R. SODHA & CO. Regn. No. 110224W MUMBAI Chartered Accountants

COMFORT INTECH LIMITED

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2025

(Rs in Lakhs)

Particulars	Year ended 31st March, 2025		Year ended 31st March, 2024	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		1,020.68		912.05
Adjustments for :				
Finance Cost	207.23		175.56	
Depreciation & Amortization	95.01		39.51	
Remeasurements of the defined benefit plan - gain/(loss) through OCI	(4.51)		4.12	
Dividend Income from Investments	(24.64)		(13.14)	
Loss / (Profit) from Sale of Property, Plant & Equipment	-		(6.18)	
Net (gain) / loss on Financial instruments at Fair Value through P& L	(308.39)		(200.66)	
Lease rental received	(43.34)	(78.64)	(31.75)	(32.55)
Operating Profit before Working Capital change		942.04		879.50
Adjustments for :				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(164.84)		24.37	
Trade receivables	4,992.00		(4,187.28)	
In Other Bank Balances	(67.53)		(21.63)	
Short-term loans and advances	255.08		353.32	
Other financial assets	(0.41)		76.30	
Other current assets	234.37		(184.08)	
Other non-current assets	3.94		1,020.42	
		5,252.62		(2,918.59)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(4,121.31)		1,149.84	
Non-Current Provisions	(0.11)		38.80	
Current Provisions	9.06		8.32	
Other current liabilities	69.76	(4,042.61)	181.27	1,378.23
Cash Generated From Operations		2,152.04		(660.86)
Income Tax paid/(refund)		215.72		194.40
NET CASH FROM OPERATING ACTIVITIES Total (A)		**1,936.33**		**(855.26)**
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Investment measured at FVTPL	(448.66)		(22.55)	
Investment in Gold	-		(178.50)	
Purchase of Property, Plant & Equipment	(57.97)		(67.48)	
Proceeds from Sale of Property, Plant & Equipment	2.69		-	
Proceeds from Sale of Securities	382.70			
Proceeds from Sale of Investment measured at FVTOCI	-		303.80	
Dividend Received	24.64		13.14	
Lease rental received	43.34		31.75	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		**(53.27)**		**80.16**
CASH FLOW FROM FINANCING ACTIVITIES				
Dividend paid	(223.96)		(191.96)	
Loan taken / (Repaid) in Secured Loan	(1,458.15)		1,122.45	
Interest paid	(207.23)		(175.56)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		**(1,889.33)**		**754.93**
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		**(6.27)**		**(20.17)**
Cash and Cash Equivalents -- Opening Balance		22.75		15.57
Cash and Cash Equivalents acquired pursuant to business combination		-		27.35
Cash and Cash Equivalents -- Closing Balance		16.48		22.75

A. R. SODHA & CO. Regn. No. 110224W MUMBAI Chartered Accountants

COMFORT INTECH LIMITED

Notes

1 The above audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 20, 2025.

2 The financial results for the quarters ended 31st March 2025 and 31st March 2024 respectively represent the difference between the audited figures in respect ofthe full financial year and published figures upto the third quarter of the respective financial years.

3 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.

4 During the quater ended March 31, 2024 Company has subscribed to the Right issue of of Equity shares of Liquors India Limited ("LIL") and the company has been allotted 43,78,950 Equity Shares. In aggregate Company is holding 85,78,950 Equity Shares representing 65.30% holding in LIL and as a result LIL has become Subsidiary of the Company. The difference between consideration paid and balance of Non Controlling interest has been accounted in Equity in consolidated financial statements of the company.
The Purchase consideration paid has been allocated in accordance with the IND AS 103 "Business Combinations" on the basis of fair value of the acquired assets and liabilities. Accordingly, the group has recognised Bargain Purchase in Other Equity of Rs.564.91 Lakhs in the consolidated financial statements.

5 To comply with the requirement of Ind AS 19 Employee Benefits company has changed its accounting policy with respect to Defined Benefit Plan in the nature of Gratuity and has obtained the Actuarial Valuation report from Actuary. In accordance with Ind AS 8 - Accounting Policies, Changes in Accouting Estimates and Errors, the effect of the change has been given retrospectivley in all the period presented.

6 During the quarter ended September 2024, mangement of the Company has decided not to pursue the business of trading in shares and securities as no activity has been pursued for more than two years and has decided to hold the Securities which are held for trading as long term Investments and fair value changes will be routed through profit and loss for these Investments. Accordingly Change in fair value has been disclosed in other income during the quarter and regrouped for the comparative period presented in the results.

7 The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

For **Comfort Intech Limited**

ANKUR AGRAWAL
CHAIRPERSON & DIRECTOR
DIN : 06408167

COMFORT INTECH LIMITED

Place : Mumbai
Date : 20.05.2025

SIGN FOR IDENTIFICATION BY
D.R Sanjai
A.R. SOBHA & CO.
CHARTERED ACCOUNTANTS
REG. No. 110321W, MUMBAI

Date: May 20, 2025

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

Dear Sir/Madam,

Subject: Declaration pursuant to Regulation 33(3)(d) of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, as amended, we hereby confirm that the Statutory Auditors of the Company, M/s. A. R. Sodha & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended March 31, 2025.

You are requested to take the above information on record.

Thanking you.

Yours faithfully,
For Comfort Intech Limited
ANKUR AGRAWAL
Digitally signed by ANKUR AGRAWAL
Date: 2025.05.20 17:55:00 +05'30'
Ankur Agrawal
Director
DIN: 06408167