COMFORT FINCAP

Ref No: CFL/SEC/2026-27/30

Date: August 28, 2026

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeeboy Towers,
Dalal Street, Fort, Mumbai - 400 001.
Scrip Code: 535267

Dear Sir/Ma'am,

Subject: Notice convening the 44th Annual General Meeting of Comfort Fincap Limited ("the Company").

Pursuant to Regulations 30 and 34 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Notice convening the 44th Annual General Meeting of the Company for the financial year 2025-26.

The details of AGM are as under:

Particulars	Details
Day and Date	Monday, September 21, 2026
Time	03:00 P.M. (IST)
Venue	Video Conferencing / Other Audio-Visual Means
Book Closure Date	September 15, 2026 till September 21, 2026 (both days inclusive)
Record Date for Final Dividend & Annual General Meeting	Monday, September 14, 2026

The Notice convening the 44th Annual General Meeting of the Company is being sent electronically to those shareholders whose email addresses are registered with the Company's Registrar and Share Transfer Agent or the Depositories.

The aforesaid Notice is also available on the Company's website at www.comfortfincap.com and on the website of National Securities Depository Limited at www.evoting.nsdl.com.

The remote e-voting period commences on Friday, September 18, 2026 at 9:00 A.M. (IST) and ends on Sunday, September 20, 2026 at 5:00 P.M. (IST). During this period, members holding shares either in physical form or in dematerialised form as on the cut-off date i.e., Monday, September 14, 2026**,** may cast their vote electronically.

You are requested to take the above information on record.

Thanking you.

Yours faithfully,
For Comfort Fincap Limited
ANKUR AGRAWAL
Digitally signed by ANKUR AGRAWAL
Date: 2026.08.28 12:31:34 +05'30'
Ankur Agrawal
Director
DIN: 06408167

Encl: A/a

Notice

Notice is hereby given that The 44th Annual General Meeting ("AGM / The Meeting") of the Members of Comfort Fincap Limited ("The Company") will be held on Monday, September 21, 2026 at 03:00 P.M. (IST) through Video Conferencing ("VC") / Other Audio-Visual Means ("OAVM"), to transact the following business:

Ordinary Business:

1. **Adoption of Audited Financial Statements:**
    a. To receive, consider and adopt the Audited Standalone Financial Statements of the Company for the financial year ended March 31, 2026, together with the Reports of the Board of Directors and Auditors thereon; and

    b. To receive, consider and adopt the Audited Consolidated Financial Statements of the Company for the financial year ended March 31, 2026 and the Report of the Auditors thereon**.**

2. **To declare a final dividend of Rs. 0.10/- (Rupees Ten Paise Only) (i.e., 5%) per equity share of face value of Rs. 02/-(Rupees Two Only) each for the financial year ended March 31, 2026.**

3. **To appoint a director in place of Mr. Ankur Agrawal (DIN: 06408167), who retires by rotation and being eligible, offers himself for re-appointment.**

Special Business:

4. **To approve the Material Related Party Transactions:**

    To consider and if thought fit, to pass with or without modification(s), the following resolution as **Special Resolution:**

    "RESOLVED THAT in supersession to earlier resolution(s) passed and pursuant to the provisions of Sections 2(76), 185, 188 and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with the Companies (Meetings of Board and its Powers) Rules, 2014, Companies (Share Capital and Debentures) Rules, 2014 and other relevant rules made thereunder and Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") (including any amendment, modification, variation or re-enactment to any of the foregoing), and subject to such other approvals, consents, permissions and sanctions of other authorities as may be necessary and pursuant to the consent of the Audit Committee and the Board of Directors vide resolutions passed at their respective meetings, consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as "the Board" which the term shall be deemed to include any Committee of the Board), to approve all the material related party transactions (including any modifications, alterations or amendments thereto) to be entered into by the Company during the financial year 2026-27 and onwards in the ordinary course of business and on arm's length basis with Related Party/ies and/ or with a person in whom any of the directors of the Company is interested within the meaning of the Act and SEBI Listing Regulations, as per below 'Annexure I':

Annexure I

Name of the Related Party	Comfort Intech Limited	Comfort Commotrade Limited	Luharuka Commotrade Private Limited	Luharuka Investment & Consultant Private Limited	Luharuka Sales & Services Private Limited	Luharuka Export Private Limited	Comfort Capital Private Limited
Name of the Director or Key Managerial Personnel who is/ may be related	Mr. Ankur Agrawal						Not Applicable
Nature of Relationship	Common Directors						Member of Promoter Group
Nature and particulars of the contract / arrangement	Transfer of securities including but not limited to securities of associate company	Transaction(s) in the nature of providing of Inter-Corporate loan(s) and/or Inter-corporate deposits / business advance for and/or availing and / or providing guarantee(s), and/or providing of security(ies) in connection with any loan taken / to be taken by entities, business purpose only and being entities under the category of 'a person in whom any of the director of the company is interested' as specified in the explanation to Sub-section 2(b) of Section 185 of Companies Act, 2013.					
Material terms of the contract / arrangement	On Arms' length basis.						
Monetary value of the contract / arrangement for F.Y. 2026-27 and onwards	Rs. 50 Crore Rs. 50 Crore	Rs. 75 Crore	Rs. 10 Crore	Rs. 10 Crore	Rs. 10 Crore	Rs. 10 Crore	Rs. 50 Crore
The indicative base price or current contracted price and the formula for variation in the price, if any	Prices are basis on arm's length having reference of market price.						
Any other information relevant or important for the members to take a decision on the proposed resolution	None						

Name of the Related Party	DhanSafal Finserve Limited	Flora Fountain Properties Limited	Liquors India Limited	Comfort Securities Limited	Deepika Agrawal	Mr. Ankur Agrawal
Name of the Director or Key Managerial Personnel who is/may be related	Mr. Ankur Agrawal				Not Applicable	
Nature of Relationship	Common Directors			Member of Promoter Group	Relative	Member of Promoter Group
Nature and particulars of the contract / arrangement	Transaction(s) in the nature of providing of Inter-Corporate loan(s) and / or Inter-corporate deposits / business advance for and / or availing and / or providing guarantee(s), and / or providing of security(ies) in connection with any loan taken / to be taken by entities, business purpose only and being entities under the category of 'a person in whom any of the director of the company is interested' as specified in the explanation to Sub-section 2(b) of Section 185 of Companies Act, 2013.					Providing guarantee and / or providing of security(ies) in connection with any loan taken / to be taken by entities and business advances for business purpose only.
Material terms of the contract / arrangement	On Arms' length basis.					As per the terms of the respective contracts or arrangements entered into or to be entered into from time to time in the ordinary course of business and on an arms' length basis.
Monetary value of the contract / arrangement for F.Y. 2026-27 and onwards	Rs. 20 Crore	Rs 60 Crore	Rs. 25 Crore	Rs 100 Crore	Rs. 50 Crore	Rs. 150 Crore

Annexure I

Name of the Related Party	DhanSafal Finserve Limited	Flora Fountain Properties Limited	Liquors India Limited	Comfort Securities Limited	Deepika Agrawal	Mr. Ankur Agrawal
The indicative base price or current contracted price and the formula for variation in the price, if any	Prices are basis on arm's length having reference of market price.					On Arm's length basis
Any other information relevant or important for the members to take a decision on the proposed resolution	None					

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board be and is hereby authorized to agree, make, accept and finalize all such terms, condition(s), modification(s) and alteration(s) as it may deem fit within the aforesaid limits and the Board is further hereby authorized to resolve and settle all questions, difficulties or doubts that may arise with regard to such payment and to finalize and execute all agreements, documents and writings and to do all acts, deeds and things in this connection and incidental thereto as the Board in its absolute discretion may deem fit without being required to seek any further consent or approval of the members or otherwise to the end and intent that they shall be deemed to have been given approval thereto expressly by the authority of this resolution."

5. **Authority to raise funds by issuing securities by way of private placement basis.**
To consider and if thought fit, to pass with or without modification(s), the following resolution as a **Special Resolution:**

"RESOLVED THAT pursuant to the provisions of Sections 42 and 71 of the Companies Act, 2013 ("the Act") read with the Companies (Prospectus and Allotment of Securities) Rules, 2014 and all other applicable provisions of the Act and the Rules framed thereunder, as may be applicable, and other applicable Guidelines and Regulations issued by the Securities and Exchange Board of India ("SEBI") or any other law for the time being in force (including any statutory modification(s) or amendment thereto or re-enactment thereof for the time being in force) and in terms of the Articles of Association of the Company and pursuant to the consent of the Board of Directors vide resolution passed at their meeting, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as 'the Board' which term shall be deemed to include, unless the context otherwise requires, any Committee which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board or Committee to exercise the powers conferred on the Board by this Resolution) to borrow any sum or sums of money, from time to time, as they may consider fit, by issue of securities viz. Non-Convertible Debentures, Commercial Paper, Bonds and such other debt securities, subject to aggregate thereof not being higher than Rs. 3,00,00,00,000/- (Rupees Three Hundred Crore only) over and above aggregate of the paid-up capital, security premium of the Company and its free reserves, that is to say, reserves not set apart for any specific purpose so, to be issued on Private Placement basis, in domestic and/or international market, in one or more series/tranches, issuable/ redeemable at discount/ par / premium, provided that the said borrowing shall be within the overall borrowing limits of the Company approved pursuant to Section 180 of the Act by the members and that the mentioned borrowing limits shall be replenished on repayment.

RESOLVED FURTHER THAT Board of Directors of the Company be and is hereby authorized to do all such acts, deeds, matters and things and to take all such steps as may be required in this connection including seeking all necessary approvals to give effect to this resolution and to settle any questions, difficulties or doubts that may arise in this regard."

By Order of the Board of Directors
For Comfort Fincap Limited,

Sd/-
Ankur Agrawal
Chairperson & Director
DIN: 06408167

Date: August 12, 2026
Place: Mumbai

Notes:

1. The Ministry of Corporate Affairs ("MCA") permitted holding of the AGM through VC/OAVM, without physical presence of the members at a common venue. In compliance with the MCA Circulars, the AGM of the Company is being held through VC/OAVM. The Registered Office of the Company shall be deemed to be the venue for the AGM. [General Circular Nos. 14/2020 dated April 8, 2020 and 17/2020 dated April 13, 2020, in relation to "Clarification on passing of ordinary and special resolutions by companies under the Companies Act, 2013", General Circular Nos. 20/2020 dated May 5, 2020 and subsequent circulars issued in this regard, the latest being 03/2025 dated September 22, 2025, in relation to "Clarification on holding of AGM through VC/OAVM", collectively referred to as "MCA Circulars".]

2. The explanatory statement pursuant to Section 102 of the Companies Act, 2013 ('the Act') setting out the material facts and reasons for the proposed resolutions is annexed to the Notice of the AGM. Further, the relevant details with respect to the 'Director seeking re-appointment at this AGM' are also provided as Annexure A. [Regulation 36(3) of the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings issued by the Institute of Company Secretaries of India.]

3. The attendance of the members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.

   Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf, and the proxy need not be a member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC/OAVM, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxy(ies) by the members will not be available for this AGM and, hence, the Proxy Form, Attendance Slip and route map of the AGM are not annexed to this Notice.

4. In case of joint holders attending the meeting through VC/ OAVM, only such joint holder whose name appears as the first holder in the order of names will be entitled to vote.

5. The Company has appointed, Mrs. Ramadevi Venigalla, Practising Company Secretary (Membership no. FCS 7345 and CP no. 17889) as the Scrutinizer to scrutinize the remote e-voting & e-voting process in a fair and transparent manner.

6. Members of the Company under the category of Institutional Shareholders are encouraged to attend and participate in the AGM through VC/ OAVM and vote thereat. Institutional Investors / Corporate Members (i.e., other than Individuals/HUF/NRI, etc.) are required to send the scanned copy (PDF/JPG Format) of the Board Resolution/ Letter of Authority authorizing their representatives to attend the meeting through VC / OAVM on their behalf and to vote through remote e-voting/ e-voting. The said Resolution / Authorisation shall be sent to the Scrutinizer by email through its registered email address to ramavenigalla@gmail.com with a copy marked to evoting@nsdl.co.in and info@comfortfincap.com.

7. **Book Closure:** The Register of Members and Share Transfer Books of the Company shall remain closed from **Tuesday, September 15, 2026 till Monday, September 21, 2026** for the purpose of the AGM.

8. **Dividend:** If the dividend, as recommended by the Board, is approved at the AGM, payment of such dividend subject to deduction of tax at source ("TDS") will be made within 30 days of AGM as under:

   a) To all Beneficial Owners in respect of shares held in dematerialised form as per the data as may be made available by the National Securities Depository Limited ('NSDL') and the Central Depository Services (India) Limited ('CDSL'), collectively 'Depositories', as of the close of business hours on **Monday, September 14, 2026 ("being a record date for the purpose dividend")**;

   To all Members in respect of shares held in physical form after giving effect to valid transmission or transposition requests lodged with the Company as of the close of business hours on **Monday, September 14, 2026**;

   b) Shareholders holding shares in electronic mode are requested to register their Bank details with the relevant Depository Participant. This will enable the Company to make timely credit of dividend to the Shareholders in their respective bank accounts. With effect from 18th November, 2025, dividends shall be processed only in electronic mode, and payment through dividend warrants or cheques has been discontinued.

   c) Manner of registering KYC including bank details for receiving dividend:

   - **Shareholders holding shares in physical mode** who have not provided the information regarding bank particulars, are requested to register/update their Bank details (e.g. name of the bank and the branch, bank account number, 9 digit MICR number, 11 digit IFS Code and the nature of account) online with Big Share Services Private Limited on its website at www.bigshareonline.com along with the copy of the signed request letter mentioning the name and address of the Shareholder, scanned copy of the Share Certificate (front and back), self-attested copy of the PAN Card, and self-attested copy of any document (e.g.: Driving License, Election Identity Card, Passport) in support of the address of the Shareholder along with a copy of latest cancelled cheque with the Shareholder's name.

- **Shareholders holding shares in electronic mode** are requested to register their Bank details with the relevant Depository Participant. This will enable the Company to make timely credit of dividend to the Shareholders in their respective bank accounts.

d) In accordance with the provisions of the Income-tax Act, 2025 ("IT Act"), dividends declared and paid by the Company are fully taxable in the hands of the Shareholders. The Company is legally required to deduct tax at source (TDS) from dividend payments made to Shareholders at the applicable rates under Section 393 and other relevant provisions of the IT Act. The Company shall consider all tax exemption forms, lower withholding declarations, and residency documents received from shareholders via e-mail at tds@bigshareonline.com based on the shareholder positions as on the Record Date fixed by the Company.

Resident Individual Shareholders:

a. Standard TDS Rate: Deducted at 10% under Section 393(1) for shareholders possessing a valid, Aadhaar-linked Permanent Account Number ("PAN").

b. Higher TDS Rate: Deducted at 20% if the shareholder's PAN is not registered, invalid, or inoperative under the IT Act.

c. Exemption Threshold: No tax shall be deducted if the aggregate dividend paid or payable to a resident individual shareholder by the Company during the financial year does not exceed ₹ 10,000.

d. Tax Exemption Forms: Individuals whose total estimated annual income is below the taxable limit can avoid TDS by submitting a valid yearly declaration in Form No. 121.

Non-Resident Shareholders (including FIIs / FPIs):

e. Standard Statutory Rate: Deducted at 20% (plus applicable surcharge and cess) under the applicable withholding provisions of the IT Act.

f. Tax Treaty Benefits: Non-resident shareholders can avail themselves of lower beneficial tax rates under the Double Tax Avoidance Agreement (DTAA) between India and their respective country of tax residence.

g. Mandatory Documentation: To claim beneficial DTAA rates, non-residents must submit the following documents to the Company:

i. A valid Tax Residency Certificate (TRC) issued by the government of their home country for the current financial year.

ii. Form 41 (filed electronically if required under the IT Act framework).

iii. A self-attested No Permanent Establishment (PE) and Beneficial Ownership Declaration.

iv. Any other statutory documents required to substantiate treaty eligibility which may be required to avail the tax treaty benefits by sending an e-mail to tds@bigshareonline.com.

9. Pursuant to the SEBI Listing Regulations, the Company is required to maintain Bank details of its members for the purpose of payment of Dividends, etc. Members are requested to register / update their Bank details with the Company/ RTA in case shares are held in physical form and with their Depository Participants where shares are held in dematerialised mode to enable expeditious credit of the dividend into their respective Bank accounts electronically through the Automated Clearing House (ACH) mode.

10. Members holding shares in physical mode are requested to intimate changes, if any, pertaining to their postal address, e-mail address, telephone/mobile numbers, Permanent Account Number (PAN), specimen signature, bank details such as name of the bank and branch details, bank account number, etc. to the Company's RTA in prescribed Form ISR-1 and other forms. The said forms can be downloaded from the Company's website: www.comfortfincap.com/investor-relations. The Company has sent letters to members holding shares in physical mode for furnishing the required details.

11. **Nomination Facility:** As per the provisions of Section 72 of the Act read with Rule 19(1) of the Companies (Share Capital and Debentures) Rules, 2014 as amended and SEBI Circular, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13.

If a member desires to opt out or cancel the earlier nomination and record a fresh nomination, he/ she may submit the same in Form ISR-3 or SH-14 as the case may be. The said forms can be downloaded from the Company's website www.comfortfincap.com/investor-relations

Members are requested to submit the said details to their Depository Participants in case the shares are held by them in dematerialised form and to the Company's Registrar and Transfer Agent in case the shares are held in physical form.

SEBI has mandated that any service request from members holding securities in physical mode shall be entertained only upon registration of the PAN, KYC details and nomination. Further, all members holding shares in physical mode are required to compulsory link their PAN Card and Aadhar Card to avoid freezing of folios. Pursuant to SEBI Circular SEBI/HO/MIRSD/POD-1/P/CIR/2024/81 dated June 10, 2024, for existing investors/ unitholders it has been decided that

- Non-submission of 'choice of nomination' shall not result in freezing of Demat Accounts,
- Security holders holding securities in physical form shall be eligible for receipt of any payment including dividend, interest or redemption payment as well as to lodge grievance or avail any service request from the RTA even if 'choice of nomination' is not submitted by these security holders,
- Dividend, interest or redemption payment withheld presently, only for want of 'choice of nomination' shall be processed accordingly.

However, all new investors/ unit holders shall continue to be required to mandatorily provide the 'Choice of Nomination' for demat accounts (except for jointly held Demat Accounts).

12. Pursuant to SEBI Circular No. HO/38/13/(3)2026-MIRSD-POD/I/3763/2026 dated January 30, 2026, the requirement of issuing a Letter of Confirmation has been dispensed with. Accordingly, with effect from April 02, 2026, securities shall be credited directly to the shareholder(s)' demat account for service requests such as issue of duplicate certificates, transmission, transposition, claims from unclaimed suspense accounts and corporate actions. Further, pursuant to SEBI Master Circular dated February 06, 2026, listed companies shall issue securities in dematerialised form only for processing shareholder service requests, including endorsement, transmission and transposition. Accordingly, Members are requested to submit duly filled and signed Form ISR-4, available on the Company's website at www.comfortfincap.com . Service requests can be processed only for KYC-compliant folios. Members holding shares in physical form are therefore advised to dematerialise their shareholding at the earliest.

13. **Special Window for the Re-lodgement of transfer requests for physical shares:** Pursuant to SEBI Circulars dated July 2, 2025 and January 6, 2026, SEBI has opened a special window for the re-lodgement of transfer requests for physical shares. This window is intended for shareholders whose transfer requests were previously rejected by the Company due to deficiencies in their documents, provided such requests were originally lodged prior to April 01, 2019. Earlier, SEBI had extended the deadline for such re-lodgements up to March 31, 2021.

Now, in order to facilitate ease of doing business, the SEBI has decided to re-open a **special window only for re-lodgement of transfer deeds**, which were lodged prior to the deadline of April 01, 2019 and rejected / returned / not attended to due to deficiency in the documents / process / or otherwise, for a period of one year from **February 05, 2026, to February 04, 2027**. Notice in relation to the same for the shareholder is published on the website of the Company's website at www.comfortfincap.com/investor-relations. Shareholders eligible under this provision are advised to make use of this opportunity and submit their re-lodgement requests with complete and correct documentation within the prescribed timeline.

14. In compliance with the MCA and SEBI circulars, Notice of the AGM along with Annual Report 2025-26, is being sent only through electronic mode to those members whose email addresses are registered with the Company/Depositories. Furthermore, a letter providing the web-link, including the exact path, where complete details of the Annual Report 2025-26 is available is sent to those shareholders who have not registered email addresses in compliance with Regulation 36(1)(b) of the SEBI Listing Regulations.

The hard copy of the Annual Report including Notice of AGM for Financial Year 2025-26 has not been sent to any member, unless any member has requested for the same. Members may note that the Notice and the Annual Report for the financial year 2025-26 will also be available on the website of the Company at www.comfortfincap.

com/investor-relations, websites of the stock exchanges i.e., BSE Limited at www.bseindia.com and on the website of National Securities Depository Limited i.e., www.evoting.nsdl.com (agency for providing the Remote e-Voting facility).

15. Members are requested to join the Company in supporting the Green Initiative taken by MCA to effect electronic delivery of documents to the members at the E-mail addresses registered for the said purpose. Members are hereby requested to register their E-mail addresses with their Depository Participant or with Bigshare Services Private Limited, RTA of the Company, for sending various Notices, Dividend intimation and other documents through E-mail, in case they have not registered the same. Those members who have changed their E-mail ID/ Addresses are requested to update their new E-mail ID / Addresses with RTA, in case the shares are held in physical form and with the Depository Participants where shares are held in demat mode, in case they have not already updated the same.

16. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act, the Register of Contracts or Arrangements in which the directors are interested, maintained under Section 189 of the Act will be available for inspection during the AGM. All the relevant documents referred to in the accompanying Notice are made available for inspection by members at the Corporate Office of the Company, situated at A-301, Hetal Arch, S. V. Road, Malad (West), Mumbai- 400064 on all working days (From Monday to Friday) during the business hours up to the date of AGM.

17. The Members, desiring any information pertaining to the accounts or business to be transacted at the AGM, are requested to write to the Company at the Corporate Office of the Company, situated at A-301, Hetal Arch, S. V. Road, Malad (West), Mumbai-400064, Maharashtra or send an email to info@comfortfincap.com, mentioning their name, DP ID, Client ID number/folio number and mobile number on or before 5:00 P.M. IST, Saturday, September 19, 2026, to enable us to keep the requisite information ready.

18. Your attention is invited on the Companies (Significant Beneficial Ownership) Amendment Rules, 2019 issued by the MCA on February 08, 2019. A person is considered as a Significant Beneficial Owner ("SBO") if he / she, whether acting alone, together or through one or more individuals or trust holds a beneficial interest of at least 10% or more. The beneficial interest could be in the form of a Company's shares or the right to exercise or actually exercising significant influence or control over the Company. If any members holding shares in the Company on behalf of other or fulfilling the criteria specified under Section 90 of Act read with relevant rules, SBO is required to give a declaration specifying the nature of his / her interest and other essential particulars in the prescribed manner and within the permitted time frame.

19. Process and Manner of E-Voting:

- Pursuant to the MCA circulars, physical attendance of the Members to the AGM venue is not required and general meeting be held through video conferencing (VC) or other audio-visual means (OAVM). Hence, Members can attend and participate in the ensuing AGM through VC/OAVM.

  Further, pursuant to the MCA circulars, the facility to appoint proxy to attend and cast vote for the members is not available for this AGM. However, the Body Corporates are entitled to appoint authorised representatives to attend the AGM through VC/OAVM and participate there at and cast their votes through e-voting. Hence, the Proxy Form and Attendance Slip are not annexed to this Notice.

- The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Companies Act, 2013.

- The Members can join the AGM in the VC/OAVM mode 15 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available for 1000 members on first come first, served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairperson of the Audit Committee, Nomination and Remuneration Committee and Stakeholders Relationship Committee, Auditors, etc. who are allowed to attend the AGM without restriction on account of first come, first served basis.

- Pursuant to the provisions of Section 108 of Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended from time to time) Secretarial Standards on General Meetings issued by the ICSI and Regulation 44 of SEBI Listing Regulations and the Circulars issued by the Ministry of Corporate Affairs from time to time, the Company is providing facility of remote e-Voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with NSDL for facilitating voting through electronic means, as the authorized agency. The facility of casting votes by a member using remote e-Voting system as well as venue voting on the date of the AGM will be provided by NSDL.

- In line with the Ministry of Corporate Affairs (MCA) Circular No. 17/2020 dated April 13, 2020, the Notice calling the AGM has been uploaded on the website of the Company at www.comfortfincap.com/investor-relations. The Notice can also be accessed from the website of the Stock Exchange i.e., BSE Limited at www.bseindia.com and the AGM Notice is also available on the website of NSDL (agency for providing the Remote e-Voting facility) i.e., www.evoting.nsdl.com.

- Members have the option to cast their vote on any of the resolutions using the remote e-voting facility during the period **commencing from Friday, September 18, 2026 at 9:00 A.M. (IST) to Sunday, September 20, 2026 at 5:00 P.M. (IST) or e-voting during the AGM.** If a Member casts vote(s) by both modes, the voting done through remote e-voting shall prevail and vote(s) cast at the AGM shall be treated as "INVALID". Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently.

20. The General Instructions to the Members for Remote E-Voting and for Joining Annual General Meeting are as under: -

The **remote e-voting period** begins on **Friday, September 18, 2026 at 9:00 A.M. (IST) to Sunday, September 20, 2026 at 5:00 P.M. (IST)** The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members / Beneficial Owners as on the **(cut-off date)** i.e., **Monday, September 14, 2026**, may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below.

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 09, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email ID in their demat accounts in order to access e-Voting facility.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID, 8-digit Client ID, PAN No., Verification code and generate OTP. Enter the OTP received on registered email ID/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider i.e., NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section, this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added services. Click on **"Access to e-Voting"** under e-Voting services and you will be able to see e-Voting page. Click on company name or **e-Voting service provider i.e., NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 3. If you are not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select **"Register Online for IDeAS Portal"** or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp

Type of shareholders	Login Method
	4. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e., your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or **e-Voting service provider i.e., NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. 5. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	1. Users who have opted for CDSL Easi / Easiest facility, can login through their existing user ID and password. Option will be made available to reach e-Voting page without any further authentication. The users to login Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing My Easi username & password. 2. After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly. 3. If the user is not registered for Easi/Easiest, option to register is available at CDSL website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4. Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. Upon logging in, you will be able to see e-Voting option. Click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider i.e., NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e., NSDL and CDSL.

Login type	Helpdesk details
Individual Shareholders holding securities in demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at 022 - 4886 7000
Individual Shareholders holding securities in demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911

B) Login Method for e-Voting and joining virtual meeting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile.
2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e., IDEAS, you can login at https://eservices.nsdl.com/ with your existing IDEAS login. Once you login to NSDL eservices after using your login credentials, click on e-Voting and you can proceed to Step 2 i.e., Cast your vote electronically.
4. Your User ID details are given below:

Manner of holding shares i.e., Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.
   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
   c) How to retrieve your 'initial password'?
      (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e., a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8-digit Client ID for NSDL account, last 8 digits of Client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
      (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email IDs are not registered.**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
   a) Click on "**Forgot User Details/Password**?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) **Physical User Reset Password**?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically and join General Meeting on NSDL e-Voting system.

How to cast your vote electronically and join General Meeting on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle and General Meeting is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period and casting your vote during the General Meeting. For joining virtual meeting, you need to click on "VC/OAVM" link placed under "Join Meeting".
3. Now you are ready for e-Voting as the Voting page opens.
4. Cast your vote by selecting appropriate options i.e., assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.
5. Upon confirmation, the message "Vote cast successfully" will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e., other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to ramavenigalla@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e., other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on.: 022 - 4886 7000 or send a request to at evoting@nsdl.co.in

Process for those shareholders whose email IDs are not registered with the depositories for procuring user ID and password and registration of e-mail IDs for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to info@comfortfincap.com.
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DP ID + CL ID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to info@comfortfincap.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e., **Login method for e-Voting for Individual shareholders holding securities in demat mode**.
3. Alternatively, shareholder/members may send a request to evoting@nsdl.co.in for procuring user ID and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular dated December 09, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

The Instructions for Members for E-Voting on the Day of the AGM are as under: -

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

Instructions/ Information to Members for attending the AGM through VC/OAVM are as under:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of "VC/OAVM link" placed under **"Join General meeting"** menu against Company name. You are requested to click on VC/OAVM link placed under Join General Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions / queries at info@comfortfincap.com, mentioning their name, DP ID, Client ID number/folio number and mobile number on or before 5:00 P.M. (IST), Saturday, September 19, 2026, to enable us to keep the requisite information ready.
6. Shareholders who wish to register itself as speaker at the Annual General Meeting may send their request at info@comfortfincap.com, mentioning their name, DP ID, Client ID number/folio number, email ID and mobile number.

21. Scrutinizer's Report and Declaration of Results:

- The Scrutinizer shall, immediately after the conclusion of voting at the AGM, unblock the votes cast through remote e-voting (votes cast during the AGM and votes cast through remote e-voting) and shall make and submit a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairperson or a person authorized by him in writing, who shall countersign the same. The Resolutions shall be deemed to be passed on the date of the AGM i.e., **September 21, 2026** subject to receipt of the requisite number of votes in favor of the Resolutions. The Results shall be declared within two working days of the conclusion of the AGM.
- The result declared along with the Scrutinizer's Report shall be placed on the Company's website at: www.comfortfincap.com/investor-relations and on the website of NSDL at: https://www.evoting.nsdl.com immediately and shall also simultaneously forward the results to the stock exchange(s) where the shares of the Company are listed.

Additional information on Director recommended for Re-appointment pursuant to Regulation 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 on General Meetings: -

Item No	**3**
Particulars	Mr. Ankur Agrawal
DIN	06408167
Date of Birth	23/11/1990
Age (in years)	35 Years
Date of First Appointment	June 29, 2019
Nature of Appointment	Re-appointment (pursuant to retirement by rotation)
Nationality	Indian
Brief Profile	Mr. Ankur Agrawal is a qualified Chartered Accountant by profession. As a young enthusiast he brings dynamism & exuberance in the functioning of the Company. He is responsible for day-to-day business & affairs of the company. He has always played a leading role in businesses for growth over the short, medium and long-term and accordingly, brings in value addition to the Company.
Qualification	Mr. Ankur Agrawal is a fellow member of ICAI and CFA Institute. He also holds a degree of family MBA from Indian School of Business.
Expertise in specific Functional Area	He has more than 12 years of post-qualification work experience in the field of Commerce, Finance, Audit and Accounts.
Skill and capabilities for role of Independent Director and manner in which proposed director meet the same	Not Applicable
Directorships held in other public companies (excluding private, foreign companies and Section 8 companies)	1. Comfort Commotrade Limited 2. Comfort Intech Limited 3. DhanSafal Finserve Limited 4. Flora Fountain Properties Limited 5. Liquors India Limited
Directorship in Listed Entity from which he/she resigned in past three years	Nil
Shareholding in the Company including shareholding as a beneficial owner	Nil
Memberships/ Chairpersonships of Committees of other public companies (includes only Audit Committee and Stakeholders Relationship Committee)	1. Comfort Commotrade Limited -Audit Committee - Member -Stakeholder Relationship Committee - Chairperson 2. Comfort Intech Limited -Audit Committee - Member -Stakeholder Relationship Committee - Member 3. DhanSafal Finserve Limited -Audit Committee - Member -Stakeholder Relationship Committee - Member
No. of Board Meeting attended during the financial year	Attended all Board Meetings during the financial year 2025-26.
Disclosure of relationship between Directors/ KMP inter-se	None
Key terms and conditions of the appointment	-
Remuneration last drawn	Rs. 56,41,000/- (Rupees Fifty-Six Lakh and Forty-One Thousand Only) for the financial year 2025-26
Remuneration sought to be paid	Remuneration shall be paid pursuant to the provisions of Section 197 read with Schedule V of the Companies Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 (including and statutory modification or reenactment thereof) and as may be decided the Board from time to time.

By Order of the Board of Directors
For Comfort Fincap Limited,

Sd/-
Ankur Agrawal
Chairperson & Director
DIN: 06408167

Date: August 12, 2026
Place: Mumbai

Explanatory Statement in respect of the Special Business pursuant to Section 102 of the Companies Act, 2013 and Regulation 36(3) of the SEBI Listing Regulations

Item No. 4

The Company, in the ordinary course of its business, enters into transactions with its related parties from time to time. Such transactions are undertaken on an arm's length basis and in the ordinary course of business in accordance with the provisions of the Companies Act, 2013 ("the Act") and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Pursuant to Regulation 23 of the SEBI Listing Regulations, prior approval of the shareholders is required for all material related party transactions, notwithstanding that such transactions are entered into in the ordinary course of business and on an arm's length basis, unless exempt under Regulation 23(5) of the SEBI Listing Regulations. For this purpose, a related party transaction is considered material if the transaction(s), individually or taken together with previous transactions during a financial year, exceeds the materiality threshold prescribed under the SEBI Listing Regulations, based on the Company's last audited financial statements.

In view of the Company's business requirements and the expected volume of transactions during the financial year 2026–27, the aggregate value of certain related party transactions proposed to be entered into by the Company may exceed the applicable materiality thresholds prescribed under Regulation 23 of the SEBI Listing Regulations. Accordingly, approval of the members is being sought by way of the proposed Special Resolution.

The proposed framework for Material Related Party Transactions was reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors of the Company. The information pertaining to the proposed Material Related Party Transactions for the Financial Year 2026-27, as placed before the Audit Committee in the format specified under the RPT Industry Standards, was duly considered and reviewed by the Audit Committee at its meeting held on January 15, 2026, during the Financial Year 2025-26. All such transactions shall be undertaken in the ordinary course of business, on an arm's length basis, and in compliance with the applicable provisions of the Act and the SEBI Listing Regulations. Necessary approvals of the Audit Committee and the Board of Directors have been obtained or shall be obtained, wherever required, prior to entering into such transactions.

Information required to be given in the explanatory statement pursuant to the Act and Rule 15 of the Rules forms part of the resolution. Further, the details required as per SEBI Listing Regulations are as follows:

Sr. No.	Particulars	Information
1.	Justification for why the proposed transaction is in the interest of the listed entity	These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.
2.	Name of the related party and its relationship with the listed entity or its subsidiary, including nature of its concern or interest (financial or otherwise)	Nature of Concern or Interest is Financial Relationship as mentioned in resolution at Item No. 4 and under other entities in which promoters/directors or their relatives are interested.
3.	Tenure of Proposed transactions	Approval is sought for material RPTs proposed to be undertaken during the Financial 2026-27 and onwards.
4.	If the transaction relates to any loans, inter-corporate deposits, advances or investments made or given by the listed entity or its subsidiary: details of the source of funds in connection with the proposed transaction where any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments, nature of indebtedness cost of funds and tenure, applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured; if secured, the nature of security; and the purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the RPT	The Loans / advances given/to be given by the Company are from Company's owned funds. The Loans / advances given/to be given by the Company are from Company's own funds. Further, the loans / advances are given/to be given for the business purpose of recipient on the terms and conditions as considered by the Board and Audit Committee in the best interest of the Company, keeping in view the best interests of the Company and in accordance with applicable laws and regulations.
5.	Applicable terms, including covenants, tenure, interest rate and repayment schedule, whether secured or unsecured, if secured, the nature of security	Tenure: Repayable on demand Repayment Schedule: Not Applicable Nature of Security: Secured

Sr. No.	Particulars	Information
6.	Web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT	Not applicable
7.	Percentage of the Company's annual consolidated turnover, for the immediately preceding financial year, that is represented by the value of proposed transaction	Up to 800%
8.	Audit Committee has reviewed the certificates provided by the CEO / Managing Director / Whole-Time Director / Manager and CFO of the Listed Entity as required under the RPT Industry Standards	The certificate was duly provided by the CEO and CFO of the Company and was reviewed and approved by the Audit Committee at its meeting held on January 15, 2026.

The Board is of the opinion that the proposed transactions are driven by business exigencies and are in the best interests of the Company for ensuring efficient business operations. All related party transactions proposed to be entered into by the Company shall be undertaken on an arm's length basis and in the ordinary course of business, in compliance with the applicable provisions of the Act and the SEBI Listing Regulations. The Company has adopted a Policy on Related Party Transactions, and all such transactions are undertaken in accordance with the said Policy.

Except the Promoters, Mr. Ankur Agrawal, and their respective relatives, none of the Directors, Key Managerial Personnel of the Company, or their relatives is, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

The Board of Directors recommends the **Special Resolution** set out at Item No. 4 of the accompanying Notice for approval of the unrelated shareholders of the Company in accordance with the provisions of Section 188 of the Act, 2013 (to the extent applicable) and Regulation 23 of the SEBI Listing Regulations.

The details of the proposed transactions with the abovementioned Companies, being a related party of the Company, including the information pursuant to the Industry Standards on "Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions" ("RPT"), while seeking prior approval of the proposed RPT(s) are provided below:

1. Material Related Party Transactions between Comfort Fincap Limited and Comfort Commotrade Limited

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Comfort Commotrade Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Commodity Trading - MCX

Part A(2): Relationship And Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary1 (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Common Directors
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

Part A(3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	

Sr. No.	Nature of Transaction	FY 2024-2025(Rs. in Lakhs)
1.	Loan Disbursed	2499.00
2.	Repayment of Loans Received	2119.84
3.	Interest Income Received	133.33
Total		**4752.17**

Sr. No.	Particulars of the information	Information provided by the management
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 5458.26 Lakhs
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Default

Part A(4): Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 75 Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	571%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	615%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs)
Turnover	1220.32
Profit After Tax	430.24
Net Worth	5013.99

Part A(5): Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Inter-Corporate loans and / or Inter - corporate deposits, availing and / or providing guarantee, providing of security(ies) in connection with any loan taken / to be taken by entities and business advances for business purpose only.
2.	Details of each type of the proposed transaction	The transaction(s) shall include granting and/ or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One Year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Rs. 75 Cr Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	Mr. Ankur Agrawal
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	4.08%
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks / NBFCs / insurance companies / housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks / NBFCs/insurance companies / housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks / NBFCs / insurance companies / housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan / ICD being granted by the listed entity.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	14.00% p.a. payable quarterly.
5.	Maturity / due date	Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms	Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?	Secured
8.	If secured, the nature of security & security coverage ratio.	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	For Business and Working Capital Purpose	For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including:	
	(i) Commission, if any to be received by the listed entity or its subsidiary;	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis.
	(ii) Contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Up to Rs. 75 Cr
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity / due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1) – Not Applicable: Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	In addition, state the following:	
	a) Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b) Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c) Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d) Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable

Part C(3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party *Note:* a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Not Applicable, as the related party does not have a public credit rating.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.

Sr. No.	Particulars of the information	Information provided by the management
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	No

Part C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

2. Material Related Party Transactions between Comfort Fincap Limited and Comfort Capital Private Limited

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Comfort Capital Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Financial Services

Part A(2): Relationship And Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Member of Promoter Group
	• Shareholding of the listed entity/subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary).	Nil

Part A(3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	

Sr. No.	Nature of Transaction	FY 2024-2025 (Rs. In Lakhs)
1.	Loan Disbursed	826.00
2.	Repayment of Loans Received	622.59
3.	Interest Income Received	29.53
Total		**1478.12**

Sr. No.	Particulars of the information	Information provided by the management
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 2750.29 Lakhs
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Defaults

Part A(4): Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 50 Cr
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	381%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	22.31%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs)
Turnover	22413.21
Profit After Tax	(325.71)
Net Worth	831.89

Part A(5): Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Inter-Corporate loans and/or Inter-corporate deposits, availing and/or providing guarantee, providing of security(ies) in connection with any loan taken/to be taken by entities and business advances for business purpose only.
2.	Details of each type of the proposed transaction	The transaction(s) shall include granting and/ or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One Year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	Rs. 50 Cr
	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	None
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	None
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sr. No	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	14.00% p.a. payable quarterly.
5.	Maturity / due date	Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms	Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?	Secured

Sr. No	Particulars of the information	Information provided by the management
8.	If secured, the nature of security & security coverage ratio.	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity or its subsidiary;	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis.
	(ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Up to Rs. 50 Cr
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity / due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1): Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Not Applicable
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "willful defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable

Part C (3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party. *Note*: a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Not Applicable, as the related party does not have a public credit rating.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	No

Part C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements. *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements. *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

3. Material Related Party Transactions between Comfort Fincap Limited and Comfort Securities Limited

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Comfort Securities Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Financial Services

Part A(2): Relationship And Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Member of Promoter Group
	• Shareholding of the listed entity/subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary).	Nil

Part A(3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	

Sr. No.	Nature of Transaction	FY 2024-2025 (Rs. In Lakhs)
1.	Loan Given	6731.00
2.	Loan Received	7829.85
3.	Interest Received	196.91
Total		**14757.76**

Sr. No.	Particulars of the information	Information provided by the management
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 8851.34 Lakhs
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Defaults

Part A(4):- Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 100 Crore
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	762%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	185%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs.)
Turnover	2702.99
Profit After Tax	833.91
Net Worth	7647.09

Part A(5):- Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Inter-Corporate loans and/or Inter-corporate deposits, availing and/or providing guarantee, providing of security(ies) in connection with any loan taken/to be taken by entities and business advances for business purpose only.
2.	Details of each type of the proposed transaction	The transaction(s) shall include granting and/ or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	Rs. 100 Cr
	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.
7.	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director/KMP	Mr. Ankur Agrawal
	b. Shareholding of the director/KMP, whether direct or indirect, in the related party	None
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).

Sr. No.	Particulars of the information	Information provided by the management
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	14.00% p.a. payable quarterly.
5.	Maturity/due date	Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms	Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?	Secured
8.	If secured, the nature of security & security coverage ratio.	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including: (i) commission, if any to be received by the listed entity or its subsidiary; (ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis. The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.

Sr. No.	Particulars of the information	Information provided by the management
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Upto Rs. 100 Cr
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity/due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, aswmay be mutually agreed between thewparties under the terms of the relevantwagreement, with the security coverage ratiowas specified in the relevant agreement.
8.	The purpose for which the funds will be utilized by the listed entity/subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1): Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.

Sr. No.	Particulars of the information	Information provided by the management
	In addition, state the following:	
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "willful defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	Not Applicable
	Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	

Part C (3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party *Note:* a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Not Applicable, as the related party does not have a public credit rating.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.

Sr. No.	Particulars of the information	Information provided by the management
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	In addition, state the following:	
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	

Part C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

4. Material Related Party Transactions between Comfort Fincap Limited and DhanSafal Finserve Limited.

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	DhanSafal Finserve Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	NBFC

Part A(2): Relationship And Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary1 (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Common Director / Member of Promoter Group
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

Part A (3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	

Sr. No.	Nature of Transaction	FY 2024-2025 (Rs. In Lakhs)
1.	Loan Disbursed	300
2.	Repayment of Loans Received	301.70
3.	Interest Income Received	1.90
Total		**603.60**

Sr. No.	Particulars of the information	Information provided by the management
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	200.62
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Defaults

Part A(4): Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 20 Crore
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	152%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	967%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs)
Turnover	516.99
Profit After Tax	37.14
Net Worth	5353.16

Part A(5): Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Inter-Corporate loans and/or Inter-corporate deposits, availing and/or providing guarantee, providing of security(ies) in connection with any loan taken/to be taken by entities and business advances for business purpose only.
2.	Details of each type of the proposed transaction.	The transaction(s) shall include granting and/ or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified).	1 year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	Rs. 20 crores
	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	The proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.

Sr. No.	Particulars of the information	Information provided by the management
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	Mr. Ankur Agrawal
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Nil
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	14.00% p.a. payable quarterly.
5.	Maturity / due date	Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms	Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?	Secured
8.	If secured, the nature of security & security coverage ratio.	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including:	
	(i) commission, if any to be received by the listed entity or its subsidiary;	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis.
	(ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Up to Rs. 20 crores
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity/due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured

Sr. No.	Particulars of the information	Information provided by the management
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
8.	The purpose for which the funds will be utilized by the listed entity/subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1): Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request. In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable

Part C (3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party *Note:* a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Not Applicable, as the related party does not have a public credit rating.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	c. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	No

Part C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

5. **Material Related Party Transactions between Comfort Fincap Limited and Flora Fountain Properties Limited.**

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Flora Fountain Properties Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Financial Services

Part A(2): Relationship And Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Member of Promoter Group
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

Part A(3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	

Sr. No.	Nature of Transaction	FY 2024-2025 (Rs. In Lakhs)
1.	Loan Given	2055
2.	Loan Received Back	2550.16
3.	Interest Received	84.92
Total		**4690.08**

Sr. No.	Particulars of the information	Information provided by the management
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Defaults

Part A(4): Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 60 Crore
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	457%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	20%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs)
Turnover	24589.41
Profit After Tax	(58.89)
Net Worth	721.96

Part A(5): Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Inter - Corporate loans and / or Inter - corporate deposits, availing and / or providing guarantee, providing of security(ies) in connection with any loan taken / to be taken by entities and business advances for business purpose only.
2.	Details of each type of the proposed transaction	The transaction(s) shall include granting and/or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One Year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	Rs. 60 crores
	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.
7.	Details of the promoter(s)/director(s)/key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director/KMP	Mr. Ankur Agrawal
	b. Shareholding of the director/KMP, whether direct or indirect, in the related party	None
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	14.00% p.a. payable quarterly.
5.	Maturity / due date	Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms	Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?	Secured
8.	If secured, the nature of security & security coverage ratio.	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including:	
	(i) commission, if any to be received by the listed entity or its subsidiary;	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis.
	(ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.

Sr. No.	Particulars of the information	Information provided by the management
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Up to Rs. 60 Cr
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity / due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1): Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "wilful Defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable

Part C (3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party. *Note*: a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Not Applicable, as the related party does not have a public credit rating.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.

Sr. No.	Particulars of the information	Information provided by the management
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	No

Part C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/ NBFC/insurance companies/housing finance companies.	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements Note: This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies.	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

6. Material Related Party Transactions between Comfort Fincap Limited and Liquors India Limited.

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Liquors India Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Manufacturing and Distribution Service

Part A(2): Relationship And Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Common Director / Member of Promoter Group
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

Part A(3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	

Sr. No.	Nature of Transaction	FY 2024-2025 (Rs. In Lakhs)
1.	Loan Disbursed	500
2.	Repayment of Loans Received	175
3.	Interest Income Received	6.78
Total		**681.78**

Sr. No.	Particulars of the information	Information provided by the management
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 65.46 Lakhs
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Defaults

Part A(4): Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 50 Crore
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	381%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable

Sr. No.	Particulars of the information	Information provided by the management
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	460%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs)
Turnover	1087.85
Profit After Tax	52.73
Net Worth	782.30

Part A(5): Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Inter - Corporate loans and / or Inter - corporate deposits, availing and / or providing guarantee, providing of security(ies) in connection with any loan taken / to be taken by entities and business advances for business purpose only
2.	Details of each type of the proposed transaction	The transaction(s) shall include granting and/ or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One Year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	Rs. 50 crores
	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	Mr. Ankur Agrawal
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Nil
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	14.00% p.a. payable quarterly.
5.	Maturity / due date	Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms	Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?	Secured
8.	If secured, the nature of security & security coverage ratio.	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including:	
	(i) commission, if any to be received by the listed entity or its subsidiary;	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis.
	(ii) contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Up to Rs. 50 Cr
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity / due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1): Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable

Part C (3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party.	Not Applicable, as the related party does not have a public credit rating.

Sr. No.	Particulars of the information	Information provided by the management
	Note: *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	No

Part C(4) Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements. *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

7. Material Related Party Transactions between Comfort Fincap Limited and Comfort Intech Limited.

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Comfort Intech Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Breweries and Distilleries

Part A(2): Relationship And Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary1 (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Common Director
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

Part A(3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Not Applicable
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil

Sr. No.	Nature of Transaction	FY 2024-2025 (Rs. In Lakhs)
1.	-	-
	Total	-

Sr. No.	Particulars of the information	Information provided by the management
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Defaults

Part A(4): Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 100 Crore (Rs. 50cr + Rs. 50cr)
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	761.61%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	53.70%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs)
Turnover	18621.78
Profit After Tax	810.31
Net Worth	17929.86

Part A(5): Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	i. Transfer of securities including but not limited to securities of associate company. ii. Inter-Corporate loans and/or Inter-corporate deposits, availing and/or providing guarantee, providing of security(ies) in connection with any loan taken/to be taken by entities and business advances for business purpose only
2.	Details of each type of the proposed transaction	i. Transfer of securities including but not limited to securities of associate company. ii. The transaction(s) shall include granting and/or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.

Sr. No.	Nature of Transaction	Amount (Rs. In Cr)
1.	Transfer of Securities	50
2.	Loans/Guarantee/Securities	50

Sr. No.	Particulars of the information	Information provided by the management
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One Year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	i. Approval is being sought for transactions involving transfer, acquisition, disposal, subscription, exchange, or other dealings in securities between the Company and Comfort Intech Limited, up to an aggregate limit of Rs. 50 Crore during FY 2026-27. ii. Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.
	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise	(Not Applicable)
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	i. The proposed transactions are intended to facilitate efficient treasury and investment management, optimize the utilization of financial resources within the group, and support the Company's strategic and business objectives. ii. Further, these proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.

Sr. No.	Particulars of the information	Information provided by the management
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	Mr. Ankur Agrawal
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	NIL
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	14.00% p.a. payable quarterly.
5.	Maturity / due date	Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms	Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?	Secured
8.	If secured, the nature of security & security coverage ratio.	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including:	
	(i) Commission, if any to be received by the listed entity or its subsidiary;	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis.
	(ii) Contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Up to Rs. 100 Cr
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary.

Sr. No	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity / due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.

Sr. No	Particulars of the information	Information provided by the management
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1) – Not Applicable: Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "willful defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable

Part C (3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party. *Note:* a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Not Applicable, as the related party does not have a public credit rating.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	No

Part C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

8. **Material Related Party Transactions between Comfort Fincap Limited and Luharuka Commotrade Private Limited.**

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Luharuka Commotrade Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Investment Advisory, Portfolio Management, Management Consultancy and General Trading Activities.

Part A(2): Relationship And Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary1 (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Common Promoter and Director
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	21.55
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

Part A(3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Not Applicable
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Defaults

Sr. No.	Nature of Transaction	FY 2024-2025 (Rs. In Lakhs.)
1.	-	-
Total		-

Part A(4): Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 10 Crore
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	76.16%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	314.47%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs)
Turnover	317.67
Profit After Tax	167.73
Net Worth	812.86

Part A(5): Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information		Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)		Inter-Corporate loans and/or Inter-corporate deposits, availing and/or providing guarantee, providing of security(ies) in connection with any loan taken/to be taken by entities and business advances for business purpose only.
2.	Details of each type of the proposed transaction		The transaction(s) shall include granting and/or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)		One Year
4.	Whether omnibus approval is being sought?		Yes
5.	Value of the proposed transaction during a financial year.		Rs. 10 crores
	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.		Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity		The proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.		
	a.	Name of the director / KMP	Ankur Agrawal
	b.	Shareholding of the director / KMP, whether direct or indirect, in the related party	15.03
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.		Not Applicable
9.	Other information relevant for decision making.		None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information		Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*		Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*		Not Applicable, being a Non-Banking Financial Company (NBFC).
	a.	Nature of indebtedness	-
	b.	Total cost of borrowing	-
	c.	Tenure	-
	d.	Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*		Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.		14.00% p.a. payable quarterly.
5.	Maturity / due date		Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms		Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?		Secured
8.	If secured, the nature of security & security coverage ratio.		Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.		For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

Sr. No.	Particulars of the information		Information provided by the management
1.	(a)	Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b)	Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including:		
	(i)	Commission, if any to be received by the listed entity or its subsidiary;	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis.
	(ii)	Contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.

Sr. No.	Particulars of the information	Information provided by the management
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Up to Rs. 10 Cr
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity / due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1) – Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party	Not Applicable
	Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any	
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.	
	In addition, state the following:	
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "willful defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	Not Applicable
	Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	

Part C (3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party *Note:* a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Not Applicable, as the related party does not have a public credit rating.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.

Sr. No.	Particulars of the information	Information provided by the management
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	No

Part C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

9. **Material Related Party Transactions between Comfort Fincap Limited and Luharuka Export Private Limited.**

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Luharuka Export Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Other Wholesale

Part A(2): Relationship and Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary1 (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Common Director
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	Nil
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

Part A(3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Not Applicable
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Defaults

Sr. No.	Nature of Transaction	FY 2024-2025 (Rs. In Lakhs)
1.	-	-
Total		

Part A(4): Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 10 Crore
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	76.16%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable

Sr. No.	Particulars of the information	Information provided by the management
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	137.17%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs)
Turnover	728.67
Profit After Tax	627.76
Net Worth	3010.20

Part A(5): Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Inter - Corporate loans and / or Inter - corporate deposits, availing and / or providing guarantee, providing of security(ies) in connection with any loan taken / to be taken by entities and business advances for business purpose only
2.	Details of each type of the proposed transaction	The transaction(s) shall include granting and/or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One Year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Rs. 10 crores Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	Ankur Agrawal
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	31.14
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	14.00% p.a. payable quarterly.
5.	Maturity / due date	Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms	Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?	Secured
8.	If secured, the nature of security & security coverage ratio.	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including:	
	(i) Commission, if any to be received by the listed entity or its subsidiary;	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis.
	(ii) Contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Up to Rs. 10 Cr
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity / due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1) – Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	In addition, state the following:	
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "willful defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	Not Applicable
	Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	

Part C (3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party *Note*: a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Not Applicable, as the related party does not have a public credit rating.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	c. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	No

Part C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

10. **Material Related Party Transactions between Comfort Fincap Limited and Luharuka Investment & Consultant Private Limited.**

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Luharuka Investment & Consultant Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Financial Services, Investment Activities and Management Consultancy Services.

Part A(2): Relationship And Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary 1 (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Common Promoter and Director
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	24.37
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

Part A(3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Not Applicable

Sr. No.	Nature of Transaction	FY 2024-2025 (Rs. In Lakh)
1.	-	-
Total		-

Sr. No.	Particulars of the information	Information provided by the management
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Defaults

Part A(4): Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 10 Crore
2.	Whether the proposed transaction taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	76.16%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	163.40%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs)
Turnover	612.03
Profit After Tax	206.67
Net Worth	2540.59

Part A(5): Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Inter - Corporate loans and / or Inter - corporate deposits, availing and / or providing guarantee, providing of security(ies) in connection with any loan taken / to be taken by entities and business advances for business purpose only.
2.	Details of each type of the proposed transaction	The transaction(s) shall include granting and/ or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	Rs. 10 crores
	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	Ankur Agrawal
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	6.09
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).

Sr. No.	Particulars of the information	Information provided by the management
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note*: *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	14.00% p.a. payable quarterly.
5.	Maturity / due date	Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms	Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?	Secured
8.	If secured, the nature of security & security coverage ratio.	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including: (i) Commission, if any to be received by the listed entity or its subsidiary;	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis.
	(ii) Contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.

Sr. No.	Particulars of the information	Information provided by the management
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Up to Rs. 10 Cr
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity / due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1) – Not Applicable: Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.

Sr. No.	Particulars of the information	Information provided by the management
	In addition, state the following:	
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "willful defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	Not Applicable
	Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	

Part C(3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party *Note:* a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Not Applicable, as the related party does not have a public credit rating.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.

Sr. No.	Particulars of the information	Information provided by the management
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	In addition, state the following:	
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.	

Part C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/NBFC/insurance companies/housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/NBFC/insurance companies/ housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

11. Material Related Party Transactions between Comfort Fincap Limited and Luharuka Sales & Services Private Limited.

Part A(1): Basic Details of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Name of the related party	Luharuka Sales & Services Private Limited
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Trading and Agency Business

Part A(2): Relationship And Ownership of The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Relationship between the listed entity/subsidiary1 (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Common Promoter and Director
	• Shareholding of the listed entity/ subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.	5.31
	• Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
	• Shareholding of the related party, whether direct or indirect, in the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Nil

Part A(3): Details of Previous Transactions with The Related Party

Sr. No.	Particulars of the information	Information provided by the management
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.	Not Applicable
2.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Nil
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.	No Defaults

Sr. No.	Nature of Transaction	FY 2024-2025 (Rs. In Cr.)
1.	-	-
2	-	
Total		-

Part A(4): Amount of Proposed Transactions

Sr. No.	Particulars of the information	Information provided by the management
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	Rs. 10 Crore
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	76.16%
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and where the listed entity is not a party to the transaction)	Not Applicable
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	1010.10%
6.	Financial performance of the related party for the immediately preceding financial year:	

Particulars	FY 2024-2025 (Rs. in Lakhs)
Turnover	99.42
Profit After Tax	83.09
Net Worth	232.39

Part A(5): Basic Details of The Proposed Transaction

Sr. No.	Particulars of the information	Information provided by the management
1.	Specific type of the proposed transaction (e.g., sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Inter - Corporate loans and / or Inter - corporate deposits, availing and / or providing guarantee, providing of security(ies) in connection with any loan taken / to be taken by entities and business advances for business purpose only
2.	Details of each type of the proposed transaction	The transaction(s) shall include granting and/ or availing inter-corporate loans and deposits; providing and/or receiving corporate guarantees; creation of security(ies), including pledge, charge, mortgage or other encumbrances in connection with loans availed or to be availed by related entities; and extending business advances for meeting operational, working capital, treasury and other legitimate business requirements, on arm's length basis and in compliance with applicable laws.
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	One Year
4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.	Rs. 10 crores
	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not Applicable
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed transactions shall be undertaken on an arm's length basis and in the ordinary course of the Company's business. These transactions are expected to support the Company's business operations, enhance operational efficiencies, and contribute to revenue growth and improved profitability, thereby creating value for the Company and its stakeholders.

Sr. No.	Particulars of the information	Information provided by the management
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	
	a. Name of the director / KMP	Ankur Agrawal
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	9.65
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	None

Part B(2): Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following: *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
	a. Nature of indebtedness	-
	b. Total cost of borrowing	-
	c. Tenure	-
	d. Other details	-
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders. *Note:* *(1) This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.* *(2) Disclosure shall be made of borrowings undertaken by the listed entity with a comparable maturity profile to the loan/ICD being granted by the listed entity.*	Not Applicable, being a Non-Banking Financial Company (NBFC).
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	14.00% p.a. payable quarterly.
5.	Maturity / due date	Repayable on demand as and when required by the lender or a fixed tenure loan subject to the terms of the loan agreement.
6.	Repayment schedule & terms	Interest shall be payable quarterly. The principal shall be repaid as and when required, in accordance with the terms of the loan agreement.
7.	Whether secured or unsecured?	Secured
8.	If secured, the nature of security & security coverage ratio.	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	For Business and Working Capital Purpose

Part B(4): Disclosure only in case of guarantee (including performance guarantee in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	(a) Rationale for giving guarantee, surety, indemnity or comfort letter	To facilitate the borrowing requirements of the beneficiary entity and to comply with the terms and conditions stipulated by the lender(s), the Company may provide corporate guarantees, sureties, indemnities and/or comfort letters, as and when required.
	(b) Whether it will create a legally binding obligation on listed entity?	Yes
2.	Material covenants of the proposed transaction including: (i) Commission, if any to be received by the listed entity or its subsidiary;	Such commission, if any, shall be charged in accordance with the Company's policy, applicable laws and prevailing market practices, and shall be determined on an arm's length basis.
	(ii) Contractual provisions on how the listed entity or its subsidiary will recover the monies in case such guarantee, surety, indemnity or comfort letter is invoked.	The beneficiary entity shall be contractually obligated to reimburse the Company for any amount paid or incurred pursuant to the invocation of the guarantee, surety, indemnity or comfort letter, in accordance with the terms of the relevant agreement(s) and applicable law.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary.	Up to Rs. 10 Cr
	Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	The amount of guarantee(s) issued shall be disclosed as a 'contingent liability' in the financial statements in accordance with the applicable accounting standards and statutory requirements.

Part B(5): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary.

Sr. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	The proposed borrowing(s) shall be governed by the terms and conditions to be mutually agreed between the parties, including customary representations, warranties, covenants and events of default, if any.
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	The interest rate shall be determined on an arm's length basis, considering prevailing market conditions and mutually agreed commercial terms.
3.	Cost of borrowing	The cost of borrowing shall comprise the applicable interest rate and other charges, if any, as mutually agreed between the parties.
4.	Maturity / due date	The tenure and maturity of the borrowing(s) shall be as mutually agreed between the parties from time to time.
5.	Repayment schedule & terms	The repayment schedule and other terms of repayment shall be determined in accordance with the respective borrowing arrangements entered into between the parties.
6.	Whether secured or unsecured	Secured

Sr. No.	Particulars of the information	Information provided by the management
7.	If secured, the nature of security & security coverage ratio	Secured by way of property or shares, as may be mutually agreed between the parties under the terms of the relevant agreement, with the security coverage ratio as specified in the relevant agreement.
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	The proceeds of the borrowing(s) shall be utilized for meeting the Company's business requirements, including working capital requirements, business operations, and other general corporate purposes, in accordance with applicable laws.

Part C(1) – Not Applicable: Disclosure only in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party *Note: Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any*	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	Not Applicable
	b. Whether the related party has been declared a "willful defaulter" by any of its bankers and whether such status is currently subsisting;	Not Applicable
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	Not Applicable
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	Not Applicable

Part C (3): Disclosure only in case of transactions relating to any guarantee (including performance guarantee in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter, by whatever name called, made or given by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	If guarantee, performance guarantee (in nature of security/contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee), surety, indemnity or comfort letter is given in connection with the borrowing by a related party, provide latest credit rating of the related party *Note:* a. *Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.*	Not Applicable, as the related party does not have a public credit rating.
2.	Details of solvency status and going concern status of the related party during the last three financial years:	Based on the information available with the Company and the confirmation received from the related party, the related party has remained solvent and a going concern during the last three financial years.
3.	The value of obligations undertaken by the listed entity or any of its subsidiary, for which a guarantee, performance guarantee (in nature of security/ contractual commitment or which could have an impact in monetary terms on the issuer of such guarantee) surety, indemnity or comfort letter has been provided by the listed entity or its subsidiary. Additionally, any provisions required to be made in the books of account of the listed entity or any of its subsidiary shall also be specified.	Equivalent to the amount of the guarantee, performance guarantee, surety, indemnity, comfort letter or other security issued and outstanding at the relevant time. Any related provisions, if required, shall be accounted for in accordance with applicable accounting standards.
4.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person. *Note: This information may be provided to the extent it is available in the public domain or as may be provided by the related party upon request.* In addition, state the following:	Based on the information available with the Company and the confirmation received from the related party, there have been no subsisting defaults on borrowings during the last three financial years.
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016. *Note: Past defaults that are no longer subsisting and have been cured or regularized need not be disclosed.*	No

Part C(4): Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary

Sr. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements *Note: This shall not be applicable to listed banks/ NBFC/insurance companies/ housing finance companies.*	Not Applicable, as the Company is a Non-Banking Financial Company (NBFC)
	a. Before transaction	-
	b. After transaction	-

Item No. 5

Pursuant to the provisions of Section 42 of the Companies Act, 2013 ("the Act") read with Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 ("the Rules"), a company may make an offer or invitation to subscribe to securities on a private placement basis only after obtaining the prior approval of its members by way of a Special Resolution. Further, in terms of the proviso to Rule 14(1) of the Rules, a company may obtain a Special Resolution once in a year for all offers or invitations to be made during the year for the issuance of Non-Convertible Debentures, Commercial Papers, Bonds and/or such other securities on a private placement basis.

In order to provide the Company with adequate financial flexibility to meet its funding requirements, the approval of the members is being sought by way of a Special Resolution to authorize the Board of Directors to offer, issue and allot, from time to time, Non-Convertible Debentures, Commercial Papers, Bonds and/or such other securities on a private placement basis, in one or more tranches, within an aggregate borrowing limit not exceeding Rs. 300,00,00,000 (Rupees Three Hundred Crore only), over and above the Company's paid-up share capital, free reserves and securities premium, if any, in accordance with the applicable provisions of the Act and other applicable laws. The proposed authorization shall remain valid for a period of one year from the date of passing of the Special Resolution set out at Item No. 5 of this Notice.

The Board is of the opinion that the proposed authorization is in the best interests of the Company and will provide the necessary flexibility to raise funds as and when required, in a timely and cost-effective manner.

None of the Promoters, Directors, Key Managerial Personnel of the Company or their respective relatives is, in any way, concerned or interested, financially or otherwise, directly or indirectly, in the proposed resolution, except to the extent of their respective shareholding, if any, in the Company.

The Board of Directors recommends the **Special Resolution** set out at Item No. 5 of the accompanying Notice for approval of the members of the Company.

By Order of the Board of Directors
For Comfort Fincap Limited,

Sd/-
Ankur Agrawal
Chairperson & Director
DIN: 06408167

Date: August 12, 2026
Place: Mumbai