



Ref No: CIL/SEC/2026-27/09

Date: May 14, 2026

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

Dear Sir/Ma'am,

Subject: Outcome of the Board Meeting held on Thursday, May 14, 2026.

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e., **Thursday, May 14, 2026** have *inter-alia*, considered and approved the Audited Financial Statements (Standalone and Consolidated) including Balance Sheet as at March 31, 2026, Statement of Profit & Loss, Cash Flow Statement and Notes thereon for the financial year ended March 31, 2026, together with the Auditor's Report thereon and Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2026.

A copy of the said Financial Results together with the Auditor's Report thereon, are enclosed herewith along with a declaration regarding the unmodified opinion as **Annexure I**.

Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended, the trading window for trading in securities of the Company will open on Sunday, May 17, 2026.

Kindly note that the meeting of the Board of Directors commenced at 4:00 P.M. and concluded at 4:45 P.M.

You are requested to take the above information on record.

Thanking you.

Yours faithfully,
For Comfort Intech Limited,

Ankur Agrawal
Director
DIN: 06408167

Encl: as above

COMFORT INTECH LIMITED

Registered Office :- 106, Avkar, Algani Nagar, Kalaria,
Daman, Daman & Diu - 396210

Corporate Office :- A-301, Hetal Arch, S.V. Road,
Opp. Natraj Market, Malad (West), Mumbai - 400064

CIN : L74110DD1994PLC001678

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

To
Board of Directors of
Comfort Intech Limited

Opinion

We have audited the accompanying standalone quarterly financial results of **Comfort Intech Limited** for the quarter ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

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



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

Management's Responsibilities for the Standalone Financial Results

This Statement which includes the Standalone Financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited standalone financial Information. This responsibility includes the preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder, the RBI guidelines and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Acts for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

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

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

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

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

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

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our



opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

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




Dipesh Sangoi
Partner

M No: 124295

Place: Mumbai

Date: May 14, 2026

UDIN: 26124295GUVGUT7342

COMFORT INTECH LIMITED

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended (Standalone)			Year ended (Standalone)	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
1	Net Sales/Income from operations	3,046.88	6,749.02	3,218.78	16,916.36	17,592.00
	Other Income	(215.12)	(156.52)	(120.13)	(454.54)	379.45
	Total Income	2,831.75	6,592.50	3,098.65	16,461.81	17,971.45
2	Expenditure					
	Purchases of Stock-in-Trade	1,194.53	4,560.38	750.84	8,674.98	9,950.51
	Cost of material consumption and job work charges	836.63	905.05	1,162.64	3,520.46	3,384.07
	Excise Duty paid	705.85	793.88	942.23	3,073.96	2,844.65
	Changes in inventories	(158.71)	7.28	(54.26)	(98.06)	(111.54)
	Employee Benefit Expense	42.78	41.48	35.56	147.74	112.10
	Finance Cost	46.89	41.51	38.29	128.10	144.00
	Depreciation & Amortization Expense	6.79	6.98	8.03	28.17	31.34
	Other Expenses	134.01	172.42	168.21	693.90	627.98
	Total Expenditure	2,808.78	6,528.98	3,051.54	16,169.26	16,983.11
3	Profit before Exceptional Items & Tax (1-2)	22.97	63.52	47.11	292.55	988.34
4	Exceptional Items	-	-	-	-	-
5	Profit before Tax (3-4)	22.97	63.52	47.11	292.55	988.34
6	Tax Expenses					
	Current Tax					
	i) Income Tax related to current year	65.31	59.59	67.46	212.83	215.40
	ii) Income Tax of earlier years	0.00	(27.40)	(0.00)	(27.40)	0.22
	iii) Deferred Tax	(28.42)	(24.73)	(128.77)	(72.29)	(17.46)
7	Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)	(13.93)	56.06	108.43	179.40	790.19
8	Add : Share of (Profit)/Loss of Associate	-	-	-	-	-
9	Profit for the Period (after adjustment for Associate (7 + 8))	(13.93)	56.06	108.43	179.40	790.19
10	Other Comprehensive Income (OCI)					
	(a) Items not to be reclassified subsequently to profit and loss					
	- Remeasurements of the defined benefit plan - gain/(loss)	1.22	-	(0.22)	1.22	(0.22)
	- Tax impact on above	(0.31)	-	0.06	(0.31)	0.06
	- Gain / (Loss) on fair value of equity instrument	(1,152.72)	(303.29)	(1,575.17)	(172.09)	687.52
	- Tax impact on above	164.84	43.37	225.25	24.61	(272.92)
11	Total Comprehensive Income (9+10)	(1,000.90)	(203.86)	(1,241.66)	32.83	1,204.62
12	Paid up Equity Share Capital (Face Value Rs. 10/- each)	3,199.38	3,199.38	3,199.38	3,199.38	3,199.38
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	10,887.74	11,078.87
14	Earning Per Share (EPS) (par value of Rs. 1/- each)					
	Basic	-0.00*	0.02*	0.03*	0.06	0.25
	Diluted	-0.00*	0.02*	0.03*	0.06	0.25
	*Not Annualised					



STANDALONE SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In lakhs)

Sr. No.	Particulars	Standalone Quarter ended			Standalone Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
1	Segment Revenue					
	a) Trading in Goods	1,217.39	4,773.55	907.88	9,172.38	10,512.11
	b) Manufacturing of Liquor	1,689.91	1,900.86	2,253.36	7,371.24	6,808.22
	c) Financing	133.57	63.56	32.78	329.93	228.33
	d) Leasing of Immovable Properties	6.00	11.05	24.75	42.81	43.34
	Less: Inter Segment Revenue					
	Total Income from Operations	3,046.88	6,749.02	3,218.78	16,916.36	17,592.00
2	Segment Results:					
	[Profit before Depreciation, Tax and Finance Costs from each segment]					
	a) Trading in Goods	159.17	213.16	163.93	643.70	561.60
	b) Manufacturing of Liquor	108.09	85.40	80.81	310.74	311.34
	c) Financing	133.66	63.47	32.78	329.93	228.33
	d) Leasing of Immovable Properties	6.00	11.05	22.23	41.56	38.34
	Total	406.93	373.09	299.75	1,325.93	1,139.61
	Less: (i) Finance Costs	46.89	41.51	38.29	128.10	144.00
	(ii) Depreciation	6.79	6.98	8.03	28.17	31.34
	(iii) Other un-allocable expenditure net off					
	Un-allocable Income	330.26	261.08	206.32	877.10	(24.07)
	Profit from ordinary activities before tax	22.97	63.52	47.11	292.55	988.34
3	Segment Assets					
	a) Trading in Goods	1,270.91	1,745.57	1,929.64	1,270.91	1,929.64
	b) Manufacturing of Liquor	5,164.22	5,946.26	4,002.56	5,164.22	4,002.56
	c) Financing	1,743.89	1,798.46	1,994.56	1,743.89	1,994.56
	d) Leasing of Immovable Properties	1,175.60	1,182.20	1,181.50	1,175.60	1,181.50
	e) Unallocable	7,775.08	8,763.36	8,423.73	7,775.08	8,423.73
	Total Segment Assets	17,129.71	19,435.85	17,532.00	17,129.71	17,532.00
4	Segment Liabilities					
	a) Trading in Goods	722.13	659.59	1,406.93	722.13	1,406.93
	b) Manufacturing of Liquor	287.84	565.15	299.59	287.84	299.59
	c) Financing	-	-	-	-	-
	d) Leasing of Immovable Properties	25.10	25.10	25.10	25.10	25.10
	e) Unallocable	16,094.64	18,186.02	15,800.38	16,094.64	15,800.38
	Total Segment Liabilities	17,129.71	19,435.85	17,532.00	17,129.71	17,532.00



STATEMENT OF AUDITED STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. In Lakhs)

Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	125.22	146.56
(b) Investment Properties	1,162.33	1,168.41
(c) Financial Assets		
(i) Investments in subsidiary & associates	1,763.90	1,763.90
(ii) Other Investments	4,727.47	5,347.00
(d) Other non-current assets	1,006.42	1,098.50
(2) CURRENT ASSETS		
(a) Inventories	685.61	611.01
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	5,132.90	4,684.01
(iii) Cash and cash equivalents	309.85	14.77
(iii) Other Bank Balances	235.29	635.28
(iv) Loans	1,667.83	1,994.56
(v) Others (to be specified)	12.05	10.44
(c) Other current assets	224.79	57.58
(3) Assets classified as held for sale	76.06	-
TOTAL ASSETS	17,129.71	17,532.00
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,199.38	3,199.38
(b) Other Equity	10,887.74	11,078.87
LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	51.36	53.35
(b) Provisions	10.40	8.07
(c) Deferred tax liabilities (Net)	294.78	391.37
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,275.74	796.02
(ii) Trade payables		
a. total outstanding dues of micro and small enterprises	557.40	715.91
b. total outstanding dues of other than micro and small	435.40	886.66
(iii) Other financial liabilities	224.91	294.99
(b) Provisions	21.99	21.99
(c) Current Tax Liabilities (Net)	170.61	85.38
TOTAL EQUITY AND LIABILITIES	17,129.71	17,532.00



STANDALONE AUDITED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

PARTICULARS	For the year ended March 31,		For the year ended March 31,	
	2026		2025	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		292.55		988.34
Adjustments for :				
Finance Cost	115.08		128.95	
Depreciation and amortization	28.17		31.34	
Remeasurements of the defined benefit plan - gain/(loss)	1.22		(0.22)	
Dividend Income from Investments	(21.11)		(24.64)	
Profit from Sale of Property, Plant and Equipments	(0.65)		-	
Net (gain)/loss on financial instrument at fair value through P & L	502.58		(308.39)	
Lease rental received	(42.81)	582.48	(43.34)	(216.29)
Operating Profit before Working Capital change		875.03		772.05
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(74.60)		(167.05)	
Trade receivables	(448.89)		5,050.36	
Short-term loans and advances	399.99		36.48	
In Other Bank Balances	326.72		255.80	
Other financial assets	(1.61)		(0.41)	
Other current assets	(243.27)		215.63	
Other non-current assets	92.07	50.42	107.93	5,498.75
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(609.78)		(4,186.65)	
Non-Current Provisions	2.33		2.24	
Current Provisions	-		0.54	
Other current liabilities	(70.07)	(677.52)	23.22	(4,160.64)
Cash Generated From Operations		247.93		2,110.16
Income Tax paid/(refund)		100.21		215.72
NET CASH FROM OPERATING ACTIVITIES Total (A)		147.72		1,894.44
CASH FLOW FROM INVESTING ACTIVITIES				
Investments in Securities	(55.14)		(448.66)	
Investment in Gold	-		-	
Purchase of Property, Plant & Equipment	(0.75)		(14.81)	
Proceeds from Sale of Property, Plant & Equipment	-		2.69	
Proceeds from Sale of Securities	0.65		382.70	
Dividend Received	21.11		24.64	
Lease rental received	42.81		43.34	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		8.68		(10.10)
CASH FLOW FROM FINANCING ACTIVITIES				
Dividend Paid	(223.96)		(223.96)	
Loan taken / (Repaid) in Secured Loan	477.73		(1,527.35)	
Finance Cost	(115.08)		(128.95)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		138.68		(1,880.26)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		295.08		4.07
Cash and Cash Equivalents -- Opening Balance		14.77		10.70
Cash and Cash Equivalents -- Closing Balance		309.85		14.77



Notes

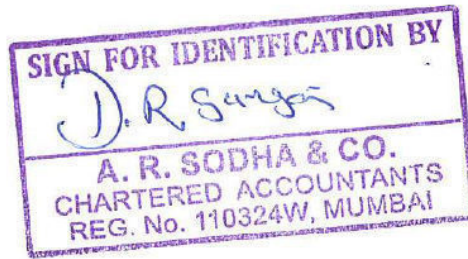
- 1 The above audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 14, 2026.
- 2 The financial results for the quarters ended March 31, 2026 and March 31, 2025 respectively represent the difference between the audited figures in respect of the full financial year and published figures upto the third quarter of the respective financial years.
- 3 The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder.
- 4 In the quarter and year ended March 31, 2026 the other Income is primarily to due change in fair value of equity investments recognised through Profit and Loss. These change in fair value are not reflective of the Company's core business performance but are a result of temporary market volatility.
- 5 The decline in Revenue from Operations, EBITDA, and PAT during the year 2026 was primarily impacted by adverse global economic conditions, including geopolitical tensions and war-related uncertainties, which led to market volatility and subdued business sentiment. These external factors affected overall market conditions and resulted in lower operational performance during the year. However, the impact is considered temporary and does not reflect the long-term fundamentals or growth potential of the Company.
- 6 The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

Place : Mumbai
Date : May 14, 2026

For Comfort Intech Limited



ANKUR AGRAWAL
CHAIRPERSON & DIRECTOR
DIN : 06408167



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

To
Board of Directors of
Comfort Intech Limited

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Comfort Intech Limited ("Holding company") and its associates (holding company and its associates together referred to as "the Group"), for the quarter ended 31st March, 2026 and for the period from 1st April, 2025 to 31st March, 2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

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

a. includes the results of the following entities:

List of Subsidiary

i) Liquor India Limited

List of Associates

- i) Lemonade Share and Securities Private Limited
ii) Comfort Securities Limited

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

c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net loss and other comprehensive income/ loss) and other financial information of the Group for the quarter ended 31st March, 2026 and for the period from 1st April, 2025 to 31st March, 2026.



Basis for Opinion

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

Management's Responsibilities for the Consolidated Financial Results

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

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

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



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

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

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

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group and its associates and jointly controlled entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group and its associates and jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its associates and jointly controlled entities to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other



auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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

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

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

Other Matters

The consolidated Financial Results include the Audited Financial Results of one subsidiary in the consolidated Financial Results, whose financials statement reflects total assets of Rs.2575.56 Lakhs as at March 31, 2026, Total Revenue of Rs.1109.80 Lakhs for year ended March 31, 2026, total net profit/(loss) after tax Rs.71.02 Lakhs & Other comprehensive income of Rs.78.98 Lakhs as considered in the statement. The Consolidated Financials Results also include associate share of total net profit/(loss) after tax of Rs.(510.57) Lakhs for the year ended March 31, 2026, which has been audited by other independent auditors. The independent auditors' report on Financial Results of the said subsidiary and associates has been furnished to us and our opinion on the consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the said associate, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

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

For A.R.Sodha & Co.

Chartered Accountants

FRN 110324W

D.R. Sangoi



Dipesh Sangoi

Partner

M No: 124295

Place: Mumbai

Date: May 14, 2026

UDIN: 26124295TJPWGP3486

COMFORT INTECH LIMITED

STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended (Consolidated)			Year ended (Consolidated)	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
1	Net Sales/Income from operations	3,226.71	6,930.49	3,410.67	17,578.13	18,233.71
	Other Income	(215.60)	(148.24)	(112.89)	(442.50)	388.07
	Total Income	3,011.11	6,782.26	3,297.78	17,135.63	18,621.78
2	Expenditure					
	Purchases of Stock-in-Trade	1,194.53	4,560.38	750.84	8,674.98	9,950.51
	Cost of material consumption and job work charges	855.10	887.19	1,128.83	3,459.22	3,310.18
	Excise Duty paid	705.85	793.88	942.23	3,073.96	2,851.12
	Changes in inventories	(158.70)	7.28	(51.81)	(98.06)	(109.09)
	Employee Benefit Expense	194.83	162.04	196.91	663.03	614.08
	Finance Cost	61.15	57.27	55.50	193.51	207.23
	Depreciation & Amortization Expense	23.72	23.87	48.90	94.78	95.01
	Other Expenses	141.00	181.48	198.57	723.05	682.07
	Total Expenditure	3,017.48	6,673.39	3,269.97	16,784.47	17,601.10
3	Profit before Exceptional Items & Tax (1-2)	(6.37)	108.87	27.80	351.16	1,020.68
4	Exceptional Items	-	-	-	-	-
5	Profit before Tax (3-4)	(6.37)	108.87	27.80	351.16	1,020.68
6	Tax Expenses					
	Current Tax					
	i) Income Tax related to current year	65.32	59.59	67.46	212.83	215.40
	ii) Income Tax of earlier years	-	(27.40)	-	(27.40)	0.22
	iii) Deferred Tax	(8.23)	(24.73)	(116.57)	(52.10)	(5.25)
7	Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)	(63.46)	101.41	76.92	217.82	810.31
8	Add : Share of (Profit)/Loss of Associate	(516.41)	(133.39)	(663.04)	(510.57)	340.37
9	Profit for the Period (after adjustment for Associate (7 + 8))	(579.87)	(31.98)	(586.13)	(292.75)	1,150.68
	Attributable to					
	a. Shareholders of the Company	(575.20)	(40.86)	(586.51)	(317.40)	1,132.38
	b. Non-Controlling Interest	(4.67)	8.87	0.38	24.65	18.30
10	Other Comprehensive Income (OCI)					
	(a) Items not to be reclassified subsequently to profit and loss					
	- Remeasurements of the defined benefit plan - gain/(loss)	9.18	-	(4.51)	9.18	(4.51)
	- Tax impact on above	(0.31)	-	0.06	(0.31)	0.06
	- Gain / (Loss) on fair value of equity instruments	(1,152.72)	(303.29)	(1,575.17)	(172.09)	687.52
	- Tax impact on above	164.84	43.37	225.25	24.61	(272.92)
	- Share in OCI of Associate	(6.05)	(35.30)	(0.09)	26.81	3.50
11	Total Comprehensive Income (9+10)	(1,564.94)	(327.20)	(1,940.60)	(404.56)	1,564.33
	Attributable to					
	a. Shareholders of the Company	(1,563.02)	(336.07)	(1,939.49)	(431.96)	1,547.52
	b. Non-Controlling Interest	(1.91)	8.87	(1.11)	27.41	16.81
12	Paid up Equity Share Capital (Face Value Re. 1/- each)	3,199.38	3,199.38	3,199.38	3,199.38	3,199.38
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	14,074.55	14,730.47
14	Earning Per Share (EPS) (par value of Rs. 1/- each)					
	Basic	-0.00*	-0.01*	-0.00*	-0.10	0.35
	Diluted	-0.00*	-0.01*	-0.00*	-0.10	0.35
	*Not Annualised					



CONSOLIDATED STATEMENT OF AUDITED ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(Rs. In Lakhs)

Particulars	Consolidated (Audited)	
	As at 31.03.2026	As at 31.03.2025
ASSETS		
(1) Non-current assets		
(a) Property, plant and equipment	3,169.88	3,187.31
(b) Intangible asset	260.86	293.47
(c) Investment properties	1,162.33	1,168.41
(b) Non current Financial assets		
(i) Investments in associates	6,719.65	7,375.50
(ii) Other Investments	1,006.73	1,454.17
(c) Other non-current assets	845.89	822.76
(d) Deferred tax Asset	288.29	308.48
Total Non Current Assets	13,453.64	14,610.11
(2) Current assets		
(a) Inventories	685.84	624.90
(b) Financial assets		
(i) Investments	-	-
(ii) Trade receivables	5,193.47	4,783.90
(iii) Cash and cash equivalents	311.59	16.48
(iv) Other Bank Balances	358.67	751.14
(v) Loans	1,668.08	1,995.41
(vi) Other financial assets	12.05	10.44
(c) Other current assets	438.28	274.93
Total Current Assets	8,667.98	8,457.18
(3) Assets classified as held for sale	76.06	-
TOTAL ASSETS	22,197.68	23,067.29
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,199.38	3,199.38
(b) Other equity	14,074.55	14,730.47
Equity attributable to equity holders	17,273.94	17,929.86
Non-controlling Interest	1,071.89	1,044.48
Total Equity	18,345.82	18,974.33
Liabilities		
(1) Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	51.36	53.35
(b) Provisions	51.17	51.52
(c) Deferred tax liabilities	294.78	391.37
Total Non current liabilities	397.31	496.23
(2) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,863.82	1,375.96
(ii) Trade Payables	1,006.26	1,606.81
(iii) Other financial liabilities (other than those specified in item ©)	383.87	498.07
(b) Provisions	29.99	30.51
(c) Current Tax Liabilities	170.61	85.38
Total Current Liabilities	3,454.55	3,596.72
TOTAL LIABILITIES	3,851.86	4,092.96
TOTAL EQUITY AND LIABILITIES	22,197.68	23,067.29



CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In lakhs)

Sr. No.	Particulars	Consolidated Quarter ended			Consolidated Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Un-Audited	Audited	Audited	Audited
1	Segment Revenue					
	a) Trading in Goods	1,217.39	4,773.55	907.87	9,172.38	10,512.11
	b) Liquor division	1,869.74	2,082.33	2,445.26	8,033.01	7,449.93
	c) Financing	133.57	63.56	32.78	329.93	228.33
	d) Leasing of Immovable Properties	6.00	11.05	24.76	42.81	43.34
	Less: Inter Segment Revenue					
	Total Income from Operations	3,226.71	6,930.49	3,410.67	17,578.13	18,233.71
2	Segment Results:					
	[Profit before Depreciation, Tax and Finance Costs from each segment]					
	a) Trading in Goods	159.17	213.16	163.93	643.70	561.60
	b) Liquor division	111.35	130.75	118.56	401.96	376.28
	c) Financing	133.66	63.47	32.78	329.93	228.33
	d) Leasing of Immovable Properties	6.00	11.05	22.23	41.56	38.34
	Total	410.19	418.44	337.51	1,417.15	1,204.55
	Less:(i) Finance Costs	46.89	41.51	38.29	128.10	144.00
	(ii) Depreciation	39.40	6.98	40.64	60.78	63.95
	(iii) Other un-allocable expenditure net off					
	Un-allocable Income	330.26	261.08	230.78	877.10	(24.07)
	Profit from ordinary activities before tax	(6.37)	108.87	27.81	351.16	1,020.68
3	Segment Assets					
	a) Trading in Goods	1,270.91	1,745.57	1,929.64	1,270.91	1,929.64
	b) Liquor division	7,108.78	8,715.93	5,930.68	7,108.78	5,930.68
	c) Financing	1,743.89	1,798.46	1,994.56	1,743.89	1,994.56
	d) Leasing of Immovable Properties	1,175.60	1,182.20	1,181.50	1,175.60	1,181.50
	e) Unallocable	10,898.50	11,504.25	12,030.91	10,898.50	12,030.91
	Total Segment Assets	22,197.68	24,946.40	23,067.29	22,197.68	23,067.29
4	Segment Liabilities					
	a) Trading in Goods	722.13	659.59	1,406.93	722.13	1,406.93
	b) Liquor division	2,169.00	2,275.94	2,183.27	2,169.00	2,183.27
	c) Financing	-	-	-	-	-
	d) Leasing of Immovable Properties	25.10	25.10	25.10	25.10	25.10
	e) Unallocable	19,281.46	21,985.77	19,451.98	19,281.46	19,451.98
	Total Segment Liabilities	22,197.68	24,946.40	23,067.29	22,197.68	23,067.29



CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs in Lakhs)

Particulars	For the year ended March 31, 2026		For the year ended March 31, 2025	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		351.16		1,020.68
Adjustments for :				
Finance Cost	193.51		207.23	
Depreciation & Amortization	94.78		95.01	
Remeasurements of the defined benefit plan - gain/(loss) through OCI	9.18		(4.51)	
Dividend Income from Investments	(21.11)		(24.64)	
Loss / (Profit) from Sale of Property, Plant & Equipment	(0.65)		-	
Net (gain) / loss on Financial instruments at Fair Value through P&L	(308.39)		(308.39)	
Lease rental received	(43.34)	(76.03)	(43.34)	(78.64)
Operating Profit before Working Capital change		275.13		942.04
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(60.94)		(164.84)	
Trade receivables	(409.57)		4,992.00	
In Other Bank Balances	392.47		(67.53)	
Short-term loans and advances	327.33		255.08	
Other financial assets	(1.61)		(0.41)	
Other current assets	(239.41)		234.37	
Other non-current assets	(23.13)		3.94	
		(14.87)		5,252.62
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(600.55)		(4,121.31)	
Non-Current Provisions	(0.34)		7.96	
Current Provisions	(0.52)		0.99	
Other current liabilities	(114.19)	(715.60)	69.76	(4,042.61)
Cash Generated From Operations		(455.34)		2,152.04
Income Tax paid/(refund)		100.21		215.72
NET CASH FROM OPERATING ACTIVITIES Total (A)		(555.55)		1,936.33
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Investment measured at FVTPL	(55.14)		(448.66)	
Investment in Gold	-		-	
Purchase of Property, Plant & Equipment	(38.67)		(57.97)	
Proceeds from Sale of Property, Plant & Equipment	-		2.69	
Proceeds from Sale of Securities	0.65		382.70	
Proceeds from Sale of Investment measured at FVTOCI	-		-	
Dividend Received	21.11		24.64	
Lease rental received	42.81		43.34	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(29.23)		(53.27)
CASH FLOW FROM FINANCING ACTIVITIES				
Dividend paid	(223.96)		(223.96)	
Loan taken / (Repaid) in Secured Loan	485.87		(1,458.15)	
Interest paid	(193.51)		(207.23)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		68.40		(1,889.33)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(516.39)		(6.27)
Cash and Cash Equivalents -- Opening Balance		16.48		22.75
Cash and Cash Equivalents -- Closing Balance		311.59		16.48



Notes

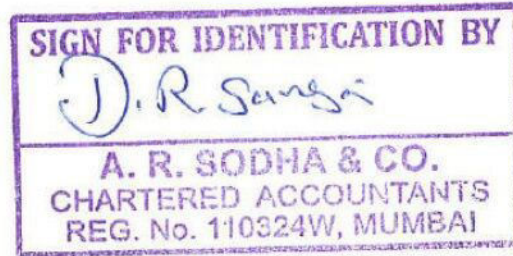
- 1 The above audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 14, 2026.
- 2 The financial results for the quarters ended March 31, 2026 and March 31, 2025 respectively represent the difference between the audited figures in respect of the full financial year and published figures upto the third quarter of the respective financial years.
- 3 The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder.
- 4 In the quarter and year ended March 31, 2026 the other Income is primarily due to change in fair value of equity investments recognised through Profit and Loss. These changes in fair value are not reflective of the Company's core business performance but are a result of temporary market volatility.
- 5 The decline in Revenue from Operations, EBITDA, and PAT during the year 2026 was primarily impacted by adverse global economic conditions, including geopolitical tensions and war-related uncertainties, which led to market volatility and subdued business sentiment. These external factors affected overall market conditions and resulted in lower operational performance during the year. However, the impact is considered temporary and does not reflect the long-term fundamentals or growth potential of the Company.
- 6 The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

Place : Mumbai
Date : May 14, 2026

For **Comfort Intech Limited**



ANKUR AGRAWAL
CHAIRPERSON & DIRECTOR
DIN : 06408167





Date: May 14, 2026

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

Dear Sir/Ma'am,

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

Pursuant to Regulation 33(3)(d) of the SEBI Listing Regulations, as amended, we hereby confirm that the Statutory Auditors of the Company, M/s. A. R. Sodha & Co., Chartered Accountants, have issued an Audit Report with unmodified opinion on the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and financial year ended March 31, 2026.

You are requested to take the above information on record.

Thanking you.

Yours faithfully,
For Comfort Intech Limited,

ANKUR
AGRAWAL

Digitally signed by
ANKUR AGRAWAL
Date: 2026.05.14
19:11:35 +05'30'

Ankur Agrawal
Director
DIN: 06408167

COMFORT INTECH LIMITED

Registered Office :- 106, Avkar, Algani Nagar, Kalaria,
Daman, Daman & Diu - 396210

Corporate Office :- A-301, Hetal Arch, S.V. Road,
Opp. Natraj Market, Malad (West), Mumbai - 400064

CIN : L74110DDI994PLC001678

☎ 022- 6894-8500/08

✉ info@comfortintech.com

🌐 www.comfortintech.com