



Ref No: CIL/SEC/2026-27/37

Date: October 29, 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, October 29, 2026.

Pursuant to Regulations 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, October 29, 2026** has *inter alia*, considered and approved:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2026 along with the Statement of Assets & Liabilities, Cash Flow Statement and Limited Review Report thereon issued by M/s. A. R. Sodha & Co., Chartered Accountants, Statutory Auditors of the Company. The Same are enclosed herewith as **Annexure I**;

Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended, the trading window for trading in securities of the Company will open on Sunday, November 1, 2026.

Kindly note that the meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 3:35 P.M.

The above information is also made available on the website of the Company at www.comfortintech.com

You are requested to take the above information on record.

Thanking you,

Yours faithfully,
For Comfort Intech Limited,

ANKUR Digitally signed by
ANKUR AGRAWAL
Date: 2026.10.29
16:27:03 +05'30'
AGRAWAL

Ankur Agrawal
Director
DIN: 06408167

Encl: A/a

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

☎ 022- 6894-8500/08

✉ info@comfortintech.com

🌐 www.comfortintech.com

Independent Auditor's Review Report on Standalone Unaudited Financial Results of Comfort Intech Limited for the quarter pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Comfort Intech Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Comfort Intech Limited** ("the Company") for the quarter ended 30th September, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Regulations").
2. This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Act and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognised accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.R. Sodha & Co.

Chartered Accountants

FRN 110324W


Dipesh Sangoi
Partner

M No. 124295

UDIN: 26124295ZZHYFS2375

Place: Mumbai

Date: 29th October, 2026

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

COMFORT INTECH LIMITED

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended (Standalone)			Half Year Ended (Standalone)		Year ended (Standalone)
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-audited	Un-audited	Un-audited	Un-audited	Un-audited	Audited
1	Net Sales/Income from operations	3,648.24	3,634.08	4,525.02	7,282.32	7,120.46	16,916.36
	Other Income	8.77	166.19	(222.39)	174.97	(82.90)	(454.54)
	Total Income	3,657.02	3,800.27	4,302.62	7,457.29	7,037.56	16,461.81
2	Expenditure						
	Purchases of Stock-in-Trade	1,881.58	1,913.57	2,250.81	3,795.15	2,920.07	8,674.98
	Cost of material consumption and job work charges	826.21	765.92	888.71	1,592.13	1,778.78	3,520.46
	Excise Duty paid	682.21	664.61	857.74	1,346.82	1,574.23	3,073.96
	Changes in inventories	(42.06)	19.18	101.91	(22.88)	53.37	(98.06)
	Employee Benefit Expense	40.49	35.23	33.93	75.72	63.48	147.74
	Finance Cost	27.52	24.88	23.82	52.40	39.70	128.10
	Depreciation & Amortization Expense	6.70	6.65	6.94	13.35	14.41	28.17
	Other Expenses	210.88	150.60	186.61	361.48	387.48	693.90
	Total Expenditure	3,633.53	3,580.64	4,350.47	7,214.17	6,831.51	16,169.26
3	Profit before Exceptional Items & Tax (1-2)	23.49	219.63	(47.85)	243.12	206.04	292.55
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax (3-4)	23.49	219.63	(47.85)	243.12	206.04	292.55
6	Tax Expenses						
	Current Tax						
	i) Income Tax related to current year	5.52	16.86	57.70	22.38	87.93	212.83
	ii) Income Tax of earlier years	(7.11)	-	-	(7.11)	-	(27.40)
	iii) Deferred Tax	8.29	21.46	(37.57)	29.74	(19.14)	(72.29)
7	Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)	16.79	181.32	(67.98)	198.10	137.25	179.40
8	Add : Share of (Profit)/Loss of Associate	-	-	-	-	-	-
9	Profit for the Period (after adjustment for Associate (7 + 8))	16.79	181.32	(67.98)	198.10	137.25	179.40
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
	- Tax impact on above	-	-	-	-	-	(0.31)
	- Gain / (Loss) on fair value of equity instrument	(348.05)	327.19	(90.42)	(20.86)	1,283.92	(172.09)
	- Tax impact on above	49.77	(46.79)	12.93	2.98	(183.60)	24.61
11	Total Comprehensive Income (9+10)	(281.49)	461.72	(145.47)	180.22	1,237.57	32.83
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	3,199.38
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	10,887.74
14	Earning Per Share (EPS) (par value of Rs. 1/- each)						
	Basic	0.01*	0.06*	-0.02*	0.06*	0.04*	0.06
	Diluted	0.01*	0.06*	-0.02*	0.06*	0.04*	0.06
	*Not Annualised						



STANDALONE SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

Sr. No.	Particulars	Standalone Quarter ended			Standalone Half Year ended		Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	a) Trading in Goods	1,956.28	1,980.41	2,388.27	3,936.69	3,181.44	9,172.38
	b) Manufacturing of Liquor	1,616.40	1,589.18	2,057.50	3,205.58	3,780.47	7,371.24
	c) Financing	60.87	57.08	64.54	117.94	132.79	329.93
	d)Leasing of Immmovable Properties	14.70	7.40	14.70	22.10	25.75	42.81
	Less: Inter Segment Revenue						
	Total Income from Operations	3,648.24	3,634.08	4,525.02	7,282.32	7,120.46	16,916.36
2	Segment Results:						
	[Profit before Depreciation, Tax and Finance Costs from each segment]						
	a) Trading in Goods	74.70	66.84	147.45	141.55	271.36	643.70
	b) Manufacturing of Liquor	(2.53)	47.57	69.10	45.04	117.24	310.74
	c) Financing	60.87	57.08	64.54	117.94	132.79	329.93
	d)Leasing of Immmovable Properties	14.75	7.12	14.70	21.87	24.51	41.56
	Total	147.78	178.62	295.80	326.40	545.91	1,325.93
	Less:(i) Finance Costs	27.52	24.88	23.82	52.40	39.70	128.10
	(ii) Depreciation	6.70	6.65	6.94	13.35	14.41	28.17
	(iii) Other un-allocable expenditure net off						
	Un-allocable Income	90.08	(72.55)	312.89	17.53	285.76	877.10
	Profit from ordinary activities before tax	23.49	219.63	(47.85)	243.12	206.04	292.55
3	Segment Assets						
	a) Trading in Goods	1,831.93	1,987.48	1,991.60	1,831.93	1,991.60	1,270.91
	b) Manufacturing of Liquor	4,649.48	5,025.42	4,239.84	4,649.48	4,239.84	5,164.22
	c) Financing	1,744.47	1,742.88	1,799.52	1,744.47	1,799.52	1,743.89
	d)Leasing of Immmovable Properties	1,172.65	1,174.98	1,183.35	1,172.65	1,183.35	1,175.60
	e) Unallocable	7,780.92	7,867.44	9,777.49	7,780.92	9,777.49	7,775.08
	Total Segment Assets	17,179.45	17,798.20	18,991.80	17,179.45	18,991.80	17,129.71
4	Segment Liabilities						
	a) Trading in Goods	636.08	781.53	415.83	636.08	415.83	722.13
	b) Manufacturing of Liquor	360.88	391.39	327.31	360.88	327.31	287.84
	c) Financing	-	-	-	-	-	-
	d)Leasing of Immmovable Properties	41.20	38.10	25.10	41.20	25.10	25.10
	e) Unallocable	16,141.30	16,587.18	18,223.55	16,141.30	18,223.55	16,094.64
	Total Segment Liabilities	17,179.45	17,798.20	18,991.80	17,179.45	18,991.80	17,129.71



STATEMENT OF UNAUDITED STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	As at 30.09.2026	As at 30.09.2025
	(Un-Audited)	
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	115.79	135.51
(b) Investment Properties	1,159.30	1,165.37
(c) Financial Assets		
(i) Investments in subsidiary & associates	1,763.90	1,763.90
(ii) Other Investments	5,033.78	6,542.39
(d) Other non-current assets	766.03	1,008.28
(2) CURRENT ASSETS		
(a) Inventories	696.03	597.79
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	5,123.73	4,182.01
(iii) Cash and cash equivalents	161.43	394.90
(iii) Other Bank Balances	229.16	385.28
(iv) Loans	1,668.41	1,799.52
(v) Others (to be specified)	2.04	10.31
(c) Other current assets	383.81	1,006.56
(3) Assets classified as held for sale	76.06	-
TOTAL ASSETS	17,179.45	18,991.80
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,199.38	3,199.38
(b) Other Equity	10,908.00	12,092.48
LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	37.11	40.16
(b) Provisions	10.40	-
(c) Deferred tax liabilities (Net)	321.54	555.83
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,257.59	1,831.50
(ii) Trade payables		
a. total outstanding dues of micro and small enterprises	525.09	415.83
b. total outstanding dues of other than micro and small enterprises	416.74	303.86
(iii) Other financial liabilities	441.04	424.08
(b) Provisions	23.68	31.53
(c) Current Tax Liabilities (Net)	38.89	97.15
TOTAL EQUITY AND LIABILITIES	17,179.45	18,991.80



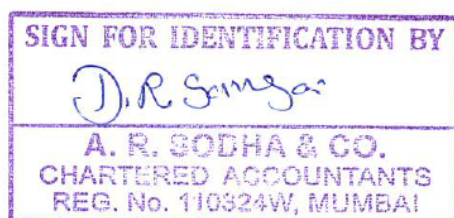
STANDALONE UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs)

PARTICULARS	For Half Year ended 30th Sept, 2026		For Half Year ended 30th Sept, 2025	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		243.12		206.04
Adjustments for :				
Finance Cost	49.84		38.71	
Depreciation and amortization	13.35		14.41	
Remeasurements of the defined benefit plan - gain/(loss)	-		-	
Dividend Income from Investments	(7.09)		(21.10)	
Profit from Sale of Property, Plant and Equipments	-		-	
Net (gain)/loss on financial instrument at fair value through P & L	(151.25)		120.93	
Lease rental received	(22.10)	(117.25)	(25.75)	127.19
Operating Profit before Working Capital change		125.87		333.23
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(10.42)		13.21	
Trade receivables	9.17		502.01	
Short-term loans and advances	(0.58)		195.04	
In Other Bank Balances	6.13		250.00	
Other financial assets	10.00		0.13	
Other current assets	(159.02)		(948.98)	
Other non-current assets	240.40	95.68	90.22	101.63
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(50.97)		(882.89)	
Non - Current Provisions	-		-	
Current Provisions	1.69		1.46	
Other current liabilities	216.12	166.84	129.09	(752.33)
Cash Generated From Operations		388.39		(317.47)
Income Tax paid/(refund)		146.99		76.16
NET CASH FROM OPERATING ACTIVITIES Total (A)		241.40		(393.63)
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Investment measured at FVTPL	(175.93)		(32.40)	
Purchase of Property, Plant & Equipment	(0.89)		(0.32)	
Proceeds from Sale of Investment measured at FVTOCI	-		-	
Dividend Received	7.09		21.10	
Lease rental received	22.10		25.75	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(147.62)		14.14
CASH FLOW FROM FINANCING ACTIVITIES				
Dividend Paid	(159.97)		(223.96)	
Loan taken / (Repaid) in Secured Loan	(32.39)		1,022.29	
Finance Cost	(49.84)		(38.71)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(242.20)		759.62
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(148.42)		380.13
Cash and Cash Equivalents -- Opening Balance		309.85		14.77
Cash and Cash Equivalents -- Closing Balance		161.43		394.90

Notes

- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 29, 2026.
- The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder.
- The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

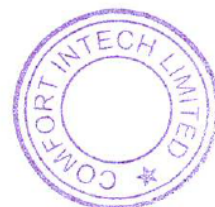


Place : Mumbai
Date : October 29, 2026

For Comfort Intech Limited

[Signature]

Ankur Agrawal
Chairperson & Director
DIN : 06408167



Independent Auditor's Review Report on Consolidated Unaudited Financial Results of Comfort Intech Limited for the quarter pursuant to the Regulation 33 and Regulation 52 read with Regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
The Board of Directors
Comfort Intech Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Comfort Intech Limited** ("the Company") and its subsidiary and associate (together referred to as the "the Group") for the quarter ending on 30th September, 2026 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 read with Regulation 63(2) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulations").
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The statement includes the result of the following entities:

List of Subsidiary

- i) Liquor India Limited

List of Associates

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



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

6. The consolidated unaudited financial results also includes the unaudited Financial results of one subsidiary, whose financial information reflect total revenue of Rs.340.70 Lakhs and Rs.642.04, total net profit/(loss) after tax of Rs.(77.19) and Rs.(50.33) Lakhs & total comprehensive income of Rs.(77.19) and Rs.(50.33) Lakhs for the quarter ended 30th September, 2026 and for the period from April 01, 2026 to September 30, 2026 and also include associate share of total net profit/(loss) after tax of Rs.(152.59) Lakhs and Rs.123.67 Lakhs & total comprehensive income of Rs.(25.39) Lakhs and Rs.(8.85) Lakhs for the quarter ended 30th September, 2026 and for the period from April 01, 2026 to September 30, 2026 as considered in the consolidated financial results, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these Subsidiary and associate, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

For A.R. Sodha & Co.

Chartered Accountants

FRN 110324W

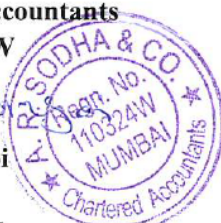
D.R. Sangoi

Dipesh Sangoi

Partner

M No. 124295

UDIN: 26124295EWHMQV6138



Place: Mumbai

Date: 29th October, 2026

COMFORT INTECH LIMITED

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended (Consolidated)			Half Year Ended (Consolidated)		Year ended (Consolidated)
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Net Sales/Income from operations	3,883.93	3,836.33	4,674.54	7,720.26	7,420.93	17,578.13
	Other Income	8.78	166.50	(220.51)	175.27	(78.66)	(442.50)
	Total Income	3,892.71	4,002.82	4,454.03	7,895.53	7,342.26	17,135.63
2	Expenditure						
	Purchases of Stock-in-Trade	1,881.58	1,913.57	2,250.81	3,795.15	2,920.07	8,674.98
	Cost of material consumption and job work charges	819.92	761.77	825.90	1,581.69	1,716.92	3,459.22
	Excise Duty paid	682.21	664.61	857.74	1,346.82	1,574.23	3,073.96
	Changes in inventories	(42.06)	19.18	101.91	(22.88)	53.37	(98.06)
	Employee Benefit Expense	185.88	165.81	159.16	351.69	306.16	663.03
	Finance Cost	58.58	41.27	41.17	99.85	75.09	193.51
	Depreciation & Amortization Expense	16.01	23.84	23.73	39.85	47.19	94.78
	Other Expenses	220.82	163.68	191.97	384.50	400.58	723.05
	Total Expenditure	3,822.94	3,753.73	4,452.39	7,576.67	7,093.61	16,784.47
3	Profit before Exceptional Items & Tax (1-2)	69.77	249.09	1.64	318.86	248.66	351.16
4	Exceptional Items	-	-	-	-	-	-
5	Profit before Tax (3-4)	69.77	249.09	1.64	318.86	248.66	351.16
6	Tax Expenses						
	Current Tax						
	i) Income Tax related to current year	5.52	16.86	57.70	22.38	87.93	212.83
	ii) Income Tax of earlier years	(7.11)	-	-	(7.11)	-	(27.40)
	iii) Deferred Tax	131.76	32.20	(37.57)	163.97	(19.14)	(52.10)
7	Profit/(loss) after tax for the period (before adjustment for Associate) (5-6)	(60.40)	200.03	(18.49)	139.63	179.87	217.82
8	Add : Share of (Profit)/Loss of Associate	(152.59)	276.26	(173.18)	123.67	139.24	(510.57)
9	Profit for the Period (after adjustment for Associate (7 + 8))	(212.99)	476.29	(191.66)	263.30	319.10	(292.75)
	Attributable to						
	a. Shareholders of the Company	(186.21)	466.97	(211.66)	280.76	298.66	(317.40)
	b. Non-Controlling Interest	(26.78)	9.32	20.00	(17.46)	20.44	24.65
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
	- Tax impact on above	-	-	-	-	-	(0.31)
	- Gain / (Loss) on fair value of equity instruments	(348.05)	327.19	(90.42)	(20.86)	1,283.92	(172.09)
	- Tax impact on above	49.77	(46.79)	12.93	2.98	(183.60)	24.61
	- Share in OCI of Associate	(25.39)	16.53	(7.22)	(8.85)	68.16	26.81
11	Total Comprehensive Income (9+10)	(536.66)	773.22	(276.38)	236.56	1,487.58	(404.56)
	Attributable to						
	a. Shareholders of the Company	(509.88)	763.90	(296.38)	254.02	1,467.13	(431.96)
	b. Non-Controlling Interest	(26.78)	9.32	20.00	(17.46)	20.44	27.41
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	3,199.38
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year		-		-	-	14,074.55
14	Earning Per Share (EPS) (par value of Re. 1/- each)						
	Basic	-0.06*	0.15*	-0.07*	0.09*	0.09*	-0.10
	Diluted	-0.06*	0.15*	-0.07*	0.09*	0.09*	-0.10
	*Not Annualised						



CONSOLIDATED SEGMENT-WISE REVENUE, RESULTS, ASSETS AND LIABILITIES FOR THE QUARTER ENDED SEPTEMBER 30, 2026

(Rs in Lakhs)

Sr. No.	Particulars	Quarter Ended (Consolidated)			Half Year Ended (Consolidated)		Year ended (Consolidated)
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Un-Audited	Un-Audited	Un-Audited	Un-Audited	Un-Audited	Audited
1	Segment Revenue						
	a) Trading in Goods	1,956.28	1,980.41	2,388.27	3,936.69	3,181.44	9,172.38
	b) Liquor division	1,852.08	1,791.43	2,207.02	3,643.52	4,080.94	8,033.01
	c) Financing	60.87	57.08	64.54	117.94	132.79	329.93
	d)Leasing of Immmovable Properties	14.70	7.40	14.70	22.10	25.75	42.81
	Less: Inter Segment Revenue	-					
	Total Income from Operations	3,883.93	3,836.33	4,674.54	7,720.26	7,420.93	17,578.13
2	Segment Results:						
	[Profit before Depreciation, Tax and Finance Costs from each segment]						
	a) Trading in Goods	74.70	66.84	147.45	141.55	271.36	643.70
	b) Liquor division	43.75	85.18	118.60	128.94	159.86	401.96
	c) Financing	60.87	57.08	64.54	117.94	132.79	329.93
	d)Leasing of Immmovable Properties	14.75	7.12	14.70	21.87	24.51	41.56
	Total	194.07	216.23	345.29	410.29	588.52	1,417.15
	Less:(i) Finance Costs	27.52	24.88	23.82	52.40	39.70	128.10
	(ii) Depreciation	6.70	14.81	6.94	21.50	14.41	60.78
	(iii) Other un-allocable expenditure net off Un-allocable Income	90.08	(72.55)	312.89	17.53	285.76	877.10
	Profit from ordinary activities before tax	69.77	249.09	1.64	318.86	248.66	351.16
3	Segment Assets						
	a) Trading in Goods	1,831.93	1,987.48	1,991.60	1,831.93	1,991.60	1,270.91
	b) Liquor division	4,649.48	7,904.84	7,026.18	4,649.48	7,026.18	7,108.78
	c) Financing	1,744.47	1,742.88	1,799.52	1,744.47	1,799.52	1,743.89
	d)Leasing of Immmovable Properties	1,172.65	1,174.98	1,183.35	1,172.65	1,183.35	1,175.60
	e) Unallocable	7,780.92	10,378.65	12,687.06	7,780.92	12,687.06	10,898.50
	Total Segment Assets	17,179.45	23,188.83	24,687.71	17,179.45	24,687.71	22,197.68
4	Segment Liabilities						
	a) Trading in Goods	636.08	781.53	415.83	636.08	415.83	722.13
	b) Liquor division	360.88	2,293.03	2,072.19	360.88	2,072.19	2,169.00
	c) Financing	-	-	-	-	-	-
	d)Leasing of Immmovable Properties	41.20	38.10	25.10	41.20	25.10	25.10
	e) Unallocable	16,141.30	20,076.18	22,174.59	16,141.30	22,174.59	19,281.46
	Total Segment Liabilities	17,179.45	23,188.83	24,687.71	17,179.45	24,687.71	22,197.68



CONSOLIDATED STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. In Lakhs)

Particulars	As at 30.09.2026	As at 30.09.2025
	(Un-Audited)	
(1) ASSETS		
Non-current assets		
(a) Property, Plant and Equipment	3,154.67	3,190.44
(b) Intangible asset	252.71	309.78
(c) Investment Property	1,159.30	3,091.05
(d) Financial Assets		
(i) Investments	8,147.51	8,306.78
(d) Other non-current assets	687.76	835.14
(e) Deferred Tax Asset(net)	154.07	308.48
(2) CURRENT ASSETS		
(a) Inventories	696.32	611.44
(b) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables	5,258.29	4,207.14
(iii) Cash and cash equivalents	166.51	399.86
(iii) Other Bank Balances	309.13	493.98
(iv) Loans	1,668.41	1,800.50
(v) Others (to be specified)	76.77	10.31
(c) Other current assets	474.96	1,122.82
(3) Assets classified as held for sale	76.06	-
TOTAL ASSETS	22,282.46	24,687.71
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	3,199.38	3,199.38
(b) Other Equity	14,168.61	16,043.51
Equity attributable to equity holders	17,367.99	19,242.89
Non-controlling Interest	1,054.42	1,027.67
Total Equity	18,422.42	20,270.56
LIABILITIES		
Non-Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	37.11	40.16
(b) Provisions	59.17	51.97
(c) Deferred tax liabilities (Net)	321.54	555.83
Total Non-Current liabilities	417.82	647.96
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,798.33	2,325.15
(ii) Trade payables	933.51	704.55
(iii) Other financial liabilities (other than those specified in item c)	643.99	610.81
(b) Provisions	27.49	31.53
(c) Current Tax Liabilities (Net)	38.89	97.15
Total Current liabilities	3,442.22	3,769.19
TOTAL EQUITY AND LIABILITIES	22,282.46	24,687.71



CONSOLIDATED UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

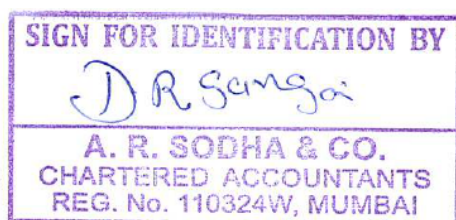
(Rs. In Lakhs)

Particulars	For Half Year ended 30th Sept, 2026		For Half Year ended 30th Sept, 2025	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		318.86		248.66
Adjustments for :				
Finance Cost	99.85		75.09	
Depreciation and amortization	39.85		47.19	
Remeasurements of the defined benefit plan - gain/(loss)	-		-	
Dividend Income from Investments	(7.09)		(21.10)	
Profit from Sale of Property, Plant and Equipments	-		(1.39)	
Net (gain)/loss on financial instrument at fair value through P & L	(151.25)		120.93	
Lease rental received	(22.10)	(40.74)	(25.75)	194.95
Operating Profit before Working Capital change		278.13		443.61
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Inventories	(10.48)		13.46	
Trade receivables	(64.81)		576.76	
Short-term loans and advances	49.54		257.16	
In Other Bank Balances	(0.33)		194.91	
Other financial assets	(64.73)		0.13	
Other current assets	(36.68)		(847.90)	
Other non-current assets	158.13	30.64	(12.37)	182.14
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	(72.75)		(902.26)	
Provisions	5.50		1.46	
Other current liabilities	260.12	192.87	112.74	(788.05)
Cash Generated From Operations		501.64		(162.29)
Income Tax paid/(refund)		146.99		76.16
NET CASH FROM OPERATING ACTIVITIES Total (A)		354.65		(238.45)
CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Investment measured at FVTPL	(175.93)		(32.40)	
Proceeds from Sale of Investment measured at FVTOCI	-		-	
Purchase of Property, Plant & Equipment	(13.45)		(30.98)	
Proceeds from Sale of Property, Plant & Equipment	-		1.39	
Dividend Received	7.09		21.10	
Lease rental received	22.10		25.75	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(160.19)		(15.13)
CASH FLOW FROM FINANCING ACTIVITIES				
Dividend Paid	(159.97)		(223.96)	
Loan taken / (Repaid) in Secured Loan	(79.73)		936.01	
Finance Cost	(99.85)		(75.09)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(339.55)		636.96
Net Increase/(Decrease) in Cash and Cash Equivalents				
Total (A+B+C)		(145.09)		383.38
Cash and Cash Equivalents -- Opening Balance		311.59		16.48
Cash and Cash Equivalents -- Closing Balance		166.51		399.86

Notes

- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 29, 2026.
- The above financial results are extracted from the Audited Financial Statements of the Company, which are prepared in accordance with the Indian Accounting Standards ('Ind As') as prescribed under section 133 of the companies Act, 2013 read with relevant rules issued thereunder.
- The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

Place : Mumbai
Date : October 29, 2026



For Comfort Intech Limited

Ankur Agrawal
Ankur Agrawal
Chairperson & Director
DIN : 06408167

