Ref No: CCL/SEC/2025-26/28

Date: October 28, 2025

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeeboy Towers,
Dalal Street, Fort,
Mumbai - 400 001.
Scrip Code: 534691

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on Tuesday, October 28, 2025.

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform you that the Board of Directors of the Company at its Meeting held today i.e., **Tuesday, October 28, 2025** have *inter-alia*, considered and approved:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2025, along with the Statement of Asset & Liability, Cash Flow Statement and Limited Review Report thereon issued by the M/s. Ankush Gupta & Associates, Chartered Accountants., Statutory Auditors of the Company which are enclosed herewith as '**Annexure I'**

2. Resignation of Mr. Devendra Lal Thakur (DIN: 00392511), as Non- Executive Independent Director of the Company, with effect from closure of business hours of October 28, 2025. The resignation, including his role as Chairperson/Member of various Board Committees, is effective immediately as of October 28, 2025.

   The details as required under Regulation 30 read with Schedule III of the SEBI Listing Regulations are enclosed herewith as '**Annexure II'**. The resignation letter of Mr. Devendra Lal Thakur along with reason for resignation is enclosed herewith as '**Annexure III'**;

3. Appointment of Mr. Ankit Tibrewala (DIN: 10940257), as the Non-Executive Independent Director on the Board of the Company, for the term of five (5) consecutive years with effect from October 28, 2025 subject to approval of shareholders at the General Meeting.

   The details as required under Regulation 30 of the SEBI Listing Regulations are enclosed herewith as '**Annexure IV'**;

Please note that in terms of the Company's Code of Conduct for Prohibition of Insider Trading and pursuant to Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended, the trading window for trading in securities of the Company will open on Friday, October 31, 2025.

Kindly note that the meeting of the Board of Directors commenced at 5:15 P.M. and concluded at 06:00 P.M.

The above information is also available on the website of the Company at: www.comfortcommotrade.com.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,
For Comfort Commotrade Limited

ANKUR AGRAWAL
Digitally signed by ANKUR AGRAWAL
Date: 2025.10.28 18:51:32 +05'30'

Ankur Agrawal
Director
DIN: 06408167

Encl: A/a

Annexure I

Ankush Gupta & Associates
CHARTERED ACCOUNTANTS

201, Crystal Plaza, Next to Mirador Hotel, Opp Solitaire Park, New Link Road, Chakala, Andheri (E), Mumbai : 400 099.
Mob : 9821693736 **E-mail :** caankushgupta@gmail.com

Independent Limited Review Report on Interim Unaudited Standalone Quarterly Financial Results ended on 30th September, 2025

The Board of Directors
Comfort Commotrade Limited
A-301, 3rd, Floor, Hetal Arch,
Opp: Natraj Mkt. S V Road,
Malad (West), Mumbai - 400064

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results (Standalone) of Comfort Commotrade Limited for the quarter ended on 30th September, 2025. The Financial Statements is prepared by the company pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosures Requirements) Regulation 2015.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 *"Interim Financial Reporting"* ("Ind AS34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on our review.

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 Institute of Chartered Accountants of India. This standard requires that we plan & perform the review to obtain moderate assurance asto whether the financial statements are free of material misstatement. A Review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited standalone financial results prepared on the basis of the applicable Indian Accounting Standard as specified under section 133 of the Companies Act, 2013 and other Accounting Principles Generally Accepted in India and has not disclosed the information required to be disclosed in terms of Regulation33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015 including the manner in which it isto be disclosed, or that it contains any material misstatement.

For M/s Ankush Gupta & Associates.
Chartered Accountants
FRN: 149227W

ANKUSH GUPTA & ASSOCIATES
Firm Reg. No. 149227W
Chartered Accountants

(Ankush Gupta)
Proprietor
M. No: 120478
UDIN: 25120478BMIIFA9985
Date: 28.10.2025
Place: Mumbai

COMFORT COMMOTRADE LIMITED

STANDALONE STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2025 (Un-audited)	30/06/2025 (Un-audited)	30/09/2024 (Un-audited)	30/09/2025 (Un-audited)	30/09/2024 (Un-audited)	31/03/2025 (Audited)
1	Net Sales/Income from operations						
	Sales of Shares	185.19	887.74	729.92	1072.93	1733.71	3291.64
	Profit from Derivaties & Non-delivery trading (Net of loss)	33.93	0.68	4.13	34.61	-25.35	-56.80
	Sales of Commodity	0.00	0.00	0.00	0.00	0.00	81.89
	Income from brokerage,etc	2.19	4.56	2.64	6.74	9.04	15.44
	(a) Net Sales/Income from operations	**221.30**	**892.98**	**736.70**	**1114.28**	**1717.41**	**3332.17**
	(b) Other Income	62.92	7.12	22.71	70.04	25.58	36.34
	Total Income (a+b)	**284.22**	**900.10**	**759.41**	**1184.32**	**1742.98**	**3368.50**
2	**Expenditure**						
	(a) Purchases in stock-in trade	401.73	337.85	738.34	739.58	1474.79	2954.15
	(b) Changes in inventories of Stock-in-trade	-14.36	-410.92	-1022.91	-425.28	-1812.12	-562.41
	(c) Employee Benefit Expense	39.09	35.95	35.80	75.03	65.65	148.67
	(d) Finance Cost	15.25	31.34	30.53	46.59	56.81	136.88
	(e) Depreciation & Amortization Expense	0.60	0.78	0.78	1.38	1.56	3.12
	(f) Other Expenses	12.94	12.02	14.92	24.96	28.95	53.14
	Total Expenditure (a+b+c+d+e+f)	**455.25**	**7.02**	**-202.53**	**462.27**	**-184.35**	**2733.55**
3	**Profit before Exceptional Items & Tax (1-2)**	**-171.03**	**893.08**	**961.94**	**722.05**	**1927.34**	**634.96**
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	**Profit before Tax (3-4)**	**-171.03**	**893.08**	**961.94**	**722.05**	**1927.34**	**634.96**
6	**Tax Expenses**						
	i) Income Tax	13.44	30.70	0.00	44.14	45.65	213.67
	ii) Deferred Tax	-69.90	201.09	246.19	131.19	447.00	-44.38
	iii) Tax of Earlier year	0.00	0.00	0.00	0.00	0.00	4.71
7	**Profit after tax (5-6)**	**-114.56**	**661.28**	**715.75**	**546.72**	**1434.69**	**460.96**
8	**Other Comprehensive Income (OCI)**						
	(a) Items not to be reclassified subsequently to profit and loss						
	- Remeasurements of the defined benefit plan - gain/(loss)	0.00	0.00	0.00	0.00	0.00	-4.09
	- Tax impact on above	0.00	0.00	0.00	0.00	0.00	1.03
9	**Total Comprehensive Income (7+8)**	**-114.56**	**661.28**	**715.75**	**546.72**	**1434.69**	**457.89**
10	Paid-up Equity Share Capital (Face Value Rs.10/- Each)	1002.00	1002.00	1002.00	1002.00	1002.00	1002.00
11	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	3822.29
12	Earning Per Share (EPS)						
	Basic	*0.0	*6.60	*7.14	*5.46	*14.32	4.60
	Diluted	*0.0	*6.60	*7.14	*5.46	*14.32	4.60
	*Not Annualised						



UNAUDITED STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. In Lakhs)

Particulars	As at 30.09.2025	As at 30.09.2024
Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Other Intangible asset	-	-
(c) Investment property	-	181.84
(d) Financial Assets		
(i) Investments	245.36	245.36
(ii) Other Financial Assets	21.00	31.00
(e) Other non-current assets	138.97	137.80
Current Assets		
(a) Inventories	6,176.13	7,000.55
(b) Financial Assets		
(i) Investments	100.00	100.00
(ii) Trade receivables	43.95	163.58
(iii) Cash and cash equivalents	1.33	12.83
(iv) Bank balances other than (iii) above	45.30	46.08
(v) Other Financial Assets	-	-
(d) Other current assets	41.68	54.24
TOTAL ASSETS	**6,813.73**	**7,973.27**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,002.00	1,002.00
(b) Other Equity	4,318.91	4,799.08
LIABILITIES		
Non-current liabilities		
(a) Deferred tax liabilities (Net)	570.20	931.42
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	356.90	962.22
(ii) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	314.08	157.65
(iii) Other financial liabilities	16.36	19.30
(b) Other Current Liabilties	6.67	8.95
(c) Provisions	28.54	15.49
(d) Current Tax Liabilities (Net)	200.07	77.16
TOTAL EQUITY AND LIABILITIES	**6,813.73**	**7,973.27**

COMFORT COMMOTRADE LIMITED ★ MUMBAI

UNAUDITED STATEMENT OF STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)

Particulars	Half Year Ended 30th Sept, 2025		Half Year Ended 30th Sept, 2024	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		722.05		1,927.34
Adjustments for :				
Interest Paid	46.59		56.81	
LTCG	(46.52)		-	
Sundry Balance w/off	-		0.03	
Depreciation	1.38	1.45	1.56	58.39
Operating Profit before Working Capital change		723.51		1,985.73
Adjustments for :				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(425.28)		(1,812.12)	
Trade receivables	349.26		(43.63)	
Other Bank Balances	-		(0.33)	
Other non-current financial assets	10.00		-	
Loans	-		-	
Other current assets	(2.97)		(17.50)	
Other non-current assets	74.83	5.84	74.96	(1,798.61)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	98.07		(221.33)	
Other Financial liabilities	(4.33)		9.98	
Other Current liabilities	(0.49)		4.32	
Short-term provisions	(2.87)		(0.46)	
Long-term provisions	-	90.38	-	(207.50)
Cash Generated From Operations		819.73		(20.38)
Income Tax paid		54.56		22.36
NET CASH FROM OPERATING ACTIVITIES Total (A)		**765.17**		**(42.74)**
CASH FLOW FROM INVESTING ACTIVITIES				
Investments (Purchased)/Sold	225.42		(100.00)	
Fixed Assets (Purchased)/Sold	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		225.42		(100.00)
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital	-		-	
Share Premium	-		-	
Dividend Paid	(50.10)		(50.10)	
Loan taken / (Repaid) in Secured Loan	(904.61)		238.85	
Interest paid	(46.59)		(56.81)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(1,001.31)		131.95
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(10.72)		(10.79)
Cash and Cash Equivalents -- Opening Balance		12.05		23.61
Cash and Cash Equivalents -- Closing Balance		1.33		12.83

Notes:

1 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 28, 2025.

2 The Company has only one business segment reportable under Indian Accounting Standard 108 "Operating Segments"

3 The consolidated financial results include the result of one foreign subsidiary i.e. Anjali Tradelink FZE(100%)

4 The figures have been re-grouped wherever necessary to conform to the current quarter and make compareable with previous year.

For Comfort Commotrade Limited

Apeksha Kadam
Chairperson & Director
DIN : 08878724

COMFORT COMMOTRADE LIMITED MUMBAI

Place : Mumbai
Date :October 28, 2025

Ankush Gupta & Associates
CHARTERED ACCOUNTANTS

201, Crystal Plaza, Next to Mirador Hotel, Opp Solitaire Park, New Link Road, Chakala, Andheri (E), Mumbai : 400 099.
Mob : 9821693736 **E-mail :** caankushgupta@gmail.com

Independent Limited Review Report on Interim Unaudited Consolidated Quarterly Financial Results ended on 30th September, 2025

The Board of Directors
Comfort Commotrade Limited
A-301, 3rd, Floor, Hetal Arch,
Opp: Natraj Mkt. S V Road,
Malad (West), Mumbai - 400064

Dear Sir,

1. We have reviewed the accompanying Statement of Consolidated unaudited Financial Results of Comfort Commotrade Ltd. ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of profit/ loss and total comprehensive income/ loss for the quarter ended on 30th September,2025 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of theSEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Attention is drawn to the fact that the unaudited consolidate figures for the corresponding months ended on 30th September,2025 as reported in this consolidated financial results has been approved by the Parent Board but figures/ results of the subsidiary considered therein have not been subjected to review/ audit by auditor of the foreign subsidiary.

2. This Statement, which is the responsibility of the parent management and approved by the Board of Directors of the parent, has been prepared 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, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on the Statement based on ourreview.

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 Institute of Chartered Accountants of India. This standard requires that we plan & perform the review to obtain moderate assurance asto whether the financial statements are free of material misstatement. A Review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. This statement includes the result of its fully owned foreign subsidiary, Anjali Tradelink FZE for the Quarter ended on 30th September, 2025, situated outside India and the same were not subjected to review / audit by their auditor.

ANKUSH GUPTA & ASSOCIATES MUMBAI Firm Reg. No. 148227W Chartered Accountants

5. Based on our review conducted as above and financial information certified by the parent management, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the recognition and measurement principles laiddown in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirement) Regulation 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. The consolidated unaudited financial results includes the interim financial statements/ information/ results of one fully owned foreign subsidiaries situated outside India which have not been reviewed /audited by their auditor and whose interim financial statements/ financial information/ financial results has been converted and certified by the parent management which reflect total assets of Rs. 466.37 lakhs, total revenue of Rs.93.27 lakhs and loss of Rs.4.64 lakh as considered in the consolidated unaudited financial results. We did not reviewed the interim financial result/ statement of the said subsidiary outside India and our conclusion is so far as it relates tothe amounts and disclosures in respect of the said subsidiary is solely based on management certified conversion statement for the referred period.

Our opinion on the Consolidated Financial Statement is not modified in respect of the above matter

For M/s Ankush Gupta & Associates.
Chartered Accountants
FRN: 149227W

ANKUSH GUPTA & ASSOCIATES * Chartered Accountants * MUMBAI Firm Reg. No. 149227W

(Ankush Gupta)
Proprietor
M. No: 120478
UDIN: 25120478BMIIFB7800

Date: 28.10.2025

Place: Mumbai

COMFORT COMMOTRADE LIMITED

CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended (Un-Audited)			Half Year Ended (Un-Audited)		Year Ended (Audited)
		30/09/2025	30/06/2025	30/09/2024	30/09/2025	30/09/2024	31/03/2025
1	Net Sales/Income from operations						
	Sales of Shares	185.19	887.74	729.92	1,072.93	1,733.71	3,291.64
	Sales of Goods	93.26	-	-	93.26	-	174.78
	Sales of Commodity	-	-	87.16	-	87.16	81.89
	Profit from Derivaties & Non-delivery Trading (Net of loss)	33.93	0.68	4.13	34.61	(25.35)	(56.80)
	Income from brokerage,etc	2.19	4.56	2.64	6.74	9.04	15.44
	(a) Net Sales/Income from operations	**314.56**	**892.98**	**823.85**	**1,207.54**	**1,804.56**	**3,506.94**
	(b) Other Income	62.93	7.13	22.75	70.06	25.65	36.50
	Total Income (a+b)	**377.49**	**900.11**	**846.60**	**1,277.60**	**1,830.22**	**3,543.44**
2	**Expenditure**						
	(a) Purchases of Stock-in-trade	492.42	337.85	822.68	830.26	1,559.13	3,114.72
	(b) Changes in inventories of Stock-in-trade	(14.36)	(410.92)	(1,022.91)	(425.28)	(1,812.12)	(562.41)
	(c) Employee Benefit Expense	39.09	35.95	35.80	75.03	65.65	148.67
	(d) Finance Cost	15.25	31.34	30.53	46.59	56.81	136.88
	(e) Depreciation & Amortization Expense	0.60	0.78	0.78	1.38	1.56	3.12
	(f) Other Expenses	16.10	16.10	16.98	32.20	54.98	98.22
	Total Expenditure (a+b+c+d+e+f)	**549.09**	**11.10**	**(116.13)**	**560.19**	**(73.98)**	**2,939.20**
3	**Profit before Exceptional Items & Tax (1-2)**	**(171.60)**	**889.01**	**962.73**	**717.41**	**1,904.20**	**604.24**
4	Exceptional Items	-	-	-	-	-	-
5	**Profit before Tax (3-4)**	**(171.60)**	**889.01**	**962.73**	**717.41**	**1,904.20**	**604.24**
6	**Tax Expenses**						
	i) Income Tax	13.44	30.70	-	44.14	45.65	213.67
	ii) Deferred Tax	(69.90)	201.09	246.19	131.19	447.00	(44.38)
	iii) Tax of Earlier year	-	-	-	-	-	4.71
7	**Profit after tax (5-6)**	**(115.13)**	**657.21**	**716.54**	**542.08**	**1,411.55**	**430.24**
8	**Other Comprehensive Income (OCI)**						
	(a) Items not to be reclassified subsequently to profit and loss						
	- Remeasurements of the defined benefit plan - gain/(loss)	-	-	-	-	-	(4.09)
	- Tax impact on above	-	-	-	-	-	1.03
9	**Total Comprehensive Income (7+8)**	**(115.13)**	**657.21**	**716.54**	**542.08**	**1,411.55**	**427.18**
10	Paid-up Equity Share Capital (Face Value Rs.10/- Each)	1,002.00	1,002.00	1,002.00	1,002.00	1,002.00	1,002.00
11	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	4029.99
12	Earning Per Share (EPS)						
	Basic	*0.00	*6.56	*7.15	*5.41	*14.09	4.29
	Diluted	*0.00	*6.56	*7.15	*5.41	*14.09	4.29
	*Not Annualised						



CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2025

(Rs. In Lakhs)

Particulars	As at 30.09.2025	As at 30.09.2024
Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Other Intangible asset	-	-
(c) Investment property	-	181.84
(d) Financial Assets		
(i) Investments	-	-
(ii) Other Financial Assets	21.00	31.00
(e) Other non-current assets	138.97	137.80
Current Assets		
(a) Inventories	6,176.13	7,000.55
(b) Financial Assets		
(i) Investments	350.99	306.46
(ii) Trade receivables	138.94	250.91
(iii) Cash and cash equivalents	96.67	91.64
(iv) Bank balances other than (iii) above	45.30	46.08
(v) Other Financial Assets	-	-
(d) Other current assets	66.74	133.10
TOTAL ASSETS	**7,034.74**	**8,179.36**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,002.00	1,002.00
(b) Other Equity	4,539.92	5,005.17
LIABILITIES		
Non-current liabilities		
(a) Deferred tax liabilities (Net)	570.20	931.42
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	356.90	962.22
(ii) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	314.08	157.65
(iii) Other financial liabilities	16.36	19.30
(b) Other Current Liabilties	6.67	8.95
(c) Provisions	28.54	15.49
(d) Current Tax Liabilities (Net)	200.07	77.16
TOTAL EQUITY AND LIABILITIES	**7,034.74**	**8,179.36**

COMFORT COMMOTRADE LIMITED MUMBAI

CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. In Lakhs)

Particulars	Half Year ended 30th Sept, 2025		Half Year ended 30th Sept, 2024	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		717.41		1,904.20
Adjustments for :				
Interest Paid	46.59		56.81	
LTCG	(46.52)		-	
Depreciation	1.38	1.45	1.56	58.37
Operating Profit before Working Capital change		718.86		1,962.56
Adjustments for :				
Adjustments for (increase) / decrease in operating assets:				
Inventories	(425.28)		(1,812.12)	
Trade receivables	254.27		(130.93)	
Other Bank Balances	-		(0.33)	
Other non-current financial assets	10.00		-	
Loans	-		-	
Other current assets	(19.81)		(88.33)	
Other non-current assets	74.83	(105.99)	74.96	(1,956.74)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	98.07		(221.33)	
Other Financial liabilities	(5.18)		9.14	
Other Current liabilities	(0.49)		4.32	
Short-term provisions	(2.87)		(0.46)	
Long-term provisions	-	89.53	-	(208.33)
Cash Generated From Operations		702.40		(202.51)
Income Tax paid		54.56		22.36
NET CASH FROM OPERATING ACTIVITIES Total (A)		**647.84**		**(224.87)**
CASH FLOW FROM INVESTING ACTIVITIES				
Investments (Purchased)/Sold	200.41		(115.96)	
Fixed Assets (Purchased)/Sold	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		200.41		(115.96)
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital	-		-	
Share Premium	-		-	
Foreign Exchange Translation Reserve	17.95		2.10	
Dividend Paid	(50.10)		(50.10)	
Loan taken / (Repaid) in Secured Loan	(904.61)		238.85	
Interest paid	(46.59)		(56.81)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(983.35)		134.05
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		**(135.09)**		**(206.78)**
Cash and Cash Equivalents -- Opening Balance		231.77		298.42
Cash and Cash Equivalents -- Closing Balance		96.67		91.64

Notes:

1 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 28, 2025.

2 The Company has only one business segment reportable under Indian Accounting Standard 108 "Operating Segments"

3 The consolidated financial results include the result of one foreign subsidiary i.e. Anjali Tradelink FZE(100%)

4 The figures have been re-grouped wherever necessary to conform to the current quarter and make compareable with previous year.

For Comfort Commotrade Limited

Apeksha Kadam
Chairperson & Director
DIN : 08878724

COMFORT COMMOTRADE LIMITED ★ MUMBAI

Place : Mumbai
Date : October 28, 2025

ANNEXURE – II

Information as required under Regulation 30 – Part A of Para A of Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015:

Sr. No.	Particulars	Information of such event(s)
1	Reason for Change viz. ~~appointment, re-appointment,~~ resignation, ~~removal, death or otherwise~~	Resignation of Mr. Devendra Lal Thakur (DIN: 00392511) as an Independent Director of the Company.
2	Date of ~~appointment~~/cessation ~~& term of appointment~~	Effective from closure of Business hours of October 28, 2025.
3	Brief profile (in case of appointment);	Not Applicable
4	Disclosure of relationships between directors (in case of appointment of a director).	Not Applicable
Additional information in case of resignation of an Independent Director		
5	Letter of Resignation along with detailed reason for resignation	Enclosed as '**Annexure – III'.**
6	Names of listed entities in which the resigning director holds directorships, indicating the category of directorship and membership of board committees, if any.	Names of listed entities: 1. Comfort Intech Limited - Independent Director 2. DhanSafal Finserve Limited - Independent Director Membership in Board Committees: 1. Comfort Intech Limited – Audit Committee Nomination and Remuneration Committee Stakeholders' Relationship Committee 2. DhanSafal Finserve Limited – Audit Committee Nomination and Remuneration Committee Stakeholders' Relationship Committee Risk Management Committee
7	The independent director shall, along with the detailed reasons, also provide a confirmation that there are no other material reasons other than those provided.	The required confirmation has been provided in the enclosed resignation letter.

Annexure III

DEVENDRA LAL THAKUR

Date: October 28, 2025

To,
Board of Directors,
Comfort Commotrade Limited
A-301, Hetal Arch, S.V. Road,
Opp. Natraj Market, Malad (West),
Mumbai – 400064

Dear Sir/ Madam,

Subject: Resignation from the position of Independent Director of the Company

With respect to the subject captioned above, due to pre-occupation and other personal commitments, I hereby tender my resignation from the Board of the Company as an Independent Director with effect from closure of working hours of October 28, 2025. I therefore request the board members to kindly accept my resignation and relieve me from the duties.

I confirm that there are no material reasons other than what is mentioned above for my resignation.

I wish to place on record my gratitude and appreciation to esteemed Board members for their continuous support and guidance.

Kindly acknowledge the receipt of this resignation letter and arrange to submit the necessary forms with the office of Ministry of Corporate Affairs, Stock Exchange to that effect.

Thanking You,
Yours Faithfully,

Devendra Lal Thakur
Director
DIN: 00392511

ANNEXURE - IV

Appointment of Mr. Ankit Tibrewala as a Non-Executive Independent Director on the Board of the Company.

Name of Appointee	Mr. Ankit Tibrewala
Reason for change viz. appointment, ~~re-appointment, resignation, removal, death or otherwise~~	Appointment for the first term of five (5) consecutive years w.e.f. October 28, 2025.
Date of appointment/~~re-appointment/ cessation~~ and terms of appointment/~~re-appointment~~	Appointment as a Non-Executive Independent Director on the Board w.e.f. October 28, 2025.
Brief Profile	Mr. Ankit Tibrewala is a dynamic entrepreneur, educator, and corporate leader with a global outlook. A Certified Management Accountant (USA) and Independent Director recognized by the Indian Institute of Corporate Affairs, he holds a Master's in Global Management (Finance & Business Development) from Regent's University, London. He is the Co-Founder of Excelia EduServices LLP, Founder of Srinidhi Holidays, and heads Finance & Operations at Kosmos Co-Extrusions Pvt. Ltd., while also mentoring future finance professionals.
Relationships between Directors inter-se	None to disclose
Affirmation that Independent Director meets the criteria of independence as prescribed under the Companies Act, 2013 & SEBI Listing Regulations.	Mr. Ankit Tibrewala has provided a confirmation that he meets the criteria of independence as prescribed under the Companies Act, 2013 & the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.