Ref No: CCL/SEC/2026-27/06

Date: May 29, 2026

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

Dear Sir/Ma'am,

Subject: Outcome of the Board Meeting held on Friday, May 29, 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., Friday, May 29, 2026 have *inter alia*, considered and approved the Audited Financial Statements (Standalone and Consolidated) including Balance Sheet, Statement of Profit & Loss, Cash Flow Statement and notes thereon for the financial year ended March 31, 2026, together with the Auditors' 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 Auditors' 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 Monday, June 01, 2026.

Kindly note that the meeting of the Board of Directors commenced at 12:30 P.M. and concluded at 02:10 P.M.

The above information is also being made 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: 2026.05.29 14:17:42 +05'30'

Ankur Agrawal
Director
DIN: 06408167

Encl: A/a

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 AUDITOR'S REPORT

TO THE MEMBERS OF
COMFORT COMMOTRADE LIMITED

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **Comfort Commotrade Limited** ("the Company"), which comprise the Balance Sheet as at 31st March 2026, the Statement of Profit and Loss (including Other Comprehensive Income), the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended and notes to the standalone financial statements, including a summary of significant accounting policies and other *explanatory information (hereinafter referred to as "the standalone financial* statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial statements give the information required by the Companies Act, 2013 ("the Act") in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards specified under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended ('Ind AS") and other accounting principles generally accepted in India, of the state of affairs of the Company as at 31st March, 2026, its **loss** including other comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs), specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements 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 (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules made there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial statements.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of *most significance in our audit of the standalone financial statements of the current* period. These matters were addressed in the context of our audit of the

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standalone financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The company's operational and financial processes are dependent on IT system named "Shilpi". We therefore identified IT System and Controls over financial reporting as a key audit matter for the company. We obtained an understanding of the company's IT control environment relevant to the audit and relied on the system generated reports relevant to audit that would materially impact the financial system.

Information Other than the Financial Statements and Auditor's Report thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Management Discussion and Analysis, Directors' Report including Annexures to Directors' Report, and Corporate Governance, but does not include the standalone financial statements and auditor's report thereon.

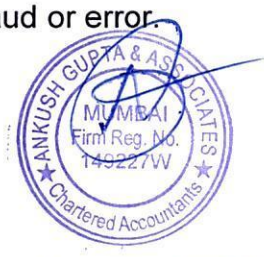
Our opinion on the standalone financial statements does not cover the Other Information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the standalone financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether such other information is materially inconsistent with the standalone financial statements, or our knowledge obtained during the course of our audit, or otherwise appears to be materially misstated.

When we read the other information, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Standalone Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these standalone financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with the Ind AS and other accounting principles generally accepted in India. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of 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 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the standalone financial statements, the management and 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 Management and 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 Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statements 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 statements.

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 statements, 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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls;

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management;

- Conclude on the appropriateness of Management and 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 standalone financial statements or, if such disclosures are

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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 statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation;

- Materiality is the magnitude of misstatements in the standalone financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the standalone financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the standalone financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order") issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we give in **"Annexure A"** a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

2. As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;

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b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;

c) The Balance Sheet, the Statement of Profit and Loss including Other Comprehensive Income, the Statement of Changes in Equity and the Statement of Cash Flows dealt with by this report are in agreement with the books of account;

d) In our opinion and to the best of our information and according to the explanation given to us, the aforesaid standalone financial statements comply with the Ind AS;

e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the director is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164(2) of the Act;

f) With respect to the adequacy of the internal financial controls with reference to standalone financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B" to this report. Our report expresses modified opinion on the adequacy and operating effectiveness of the Company's internal financial controls with reference to financial statements;

g) In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid / provided by the Company to its directors in accordance with the provisions of section 197 read with Schedule V to the Act

3. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanation given to us:

a) The Company does not have any pending litigations as at 31st March, 2026, which would impacts its financial position.

b) The Company has made provisions, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contract including derivative contracts.

c) As per the information given amounts which were required to be transferred to the Investor Education and Protection Fund by the Company has been transferred within due date during the year ended 31st March, 2026.

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d) i.) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person (s) or entity (ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

ii.) The management has represented that, to the best of its knowledge and belief, during the year, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

iii.) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clauses (I) and (ii) contain any material misstatement.

e) Dividend has been declared & paid during the year by the Company

f) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of accounts which has a feature of recording Audit Trail (edit log facility) and the same has operated during the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tempered with.

Additionally, the audit trail has been preserved by the Company as per the Statutory requirements for record retention.

Place: Mumbai
Date: 29.05.2026

For: Ankush Gupta & Associates
Chartered Accountants
FRN: 149227W

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MUMBAI
Firm Reg. No. 149227W
Chartered Accountants

Proprietor
(Ankush Gupta)
M. No: 120478
UDIN: 26120478ORFHYM7249

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

ANNEXURE-1 TO INDEPENDENT AUDITOR'S REPORT

The Annexure referred to in paragraph 1 under the 'Report on Other Legal and Regulatory Requirements' our report to the members of **Comfort Commotrade Ltd.,** ('the Company') for the year ended on March 31, 2026. We report that:-

(i)	(a)	A.	The company has maintained proper records showing full particulars, including quantitative details and situation of Property, Plant and Equipment.
		B.	The Company has maintained proper records showing full particulars of intangible assets
	(b)		According to the information and explanations given to us, the Property, Plant and Equipment have been physically verified by the Management during the year which in our opinion is reasonable having regard to the size of the Company and nature of assets. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
	(c)		According to the information and explanations given to us and based on verification of records provided to us, we report that, the title deeds of all the immovable properties (other than properties where the Company is the lessee and the lease agreements are duly executed in favour of the lessee) disclosed in the financial statements are held in the name of the Company.
	(d)		The Company has not revalued its Property, Plant and Equipment or intangible or both during the year ended on 31st March,2026.
	(e)		As per the information and explanation provided to us there are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions

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			Act, 1988 and rules made thereunder.
(ii)	(a)		The inventory of shares & securities held in dematerialized format has been verified from the relevant statement received from the depository. In our opinion, the frequency of verification is reasonable & procedure of verification is appropriate. No material discrepancy is noticed on such verification.
	(b)		As per the information given and verification of record, company has not availed any working capital facility exceeding by Rs 5 crores from the bank or FI against the current assets of the company, (except overdraft facility against lien of the FD receipts). Therefore the clause ii(b) of the Order is not applicable to the company.
(iii)	a)		According the explanation and information given the Company has granted unsecured loans, advances in the nature of loans, stood guarantee or provided security to Companies, Firms, Limited Liability Partnerships or any other parties during the year
		A	Company has not granted any loans or advances to its any of the subsidiary company during the year.
		B	Company has granted loans & advances to companies other than subsidiaries of aggregate value of Rs 5 lakhs during the year and there was no outstanding loans recoverable at the end of the year.
	b)		As per the information provided, terms & conditions of the loans & advances granted to the parties as per clause (B) above were not prime-facie prejudicial to the interest of the company.
	c)		As per the information and explanation given, the loans granted under clause (B) above were recoverable on demand, hence there was no stipulation made regarding schedule of recovery of principal and interest, however we noticed that the

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Firm Reg. No. 149227W
Chartered Accountants

			recovery of principal & interest were regular.
	d)		As per the information and explanation given loans & advances were granted on demand basis, therefore situation of overdue and steps taken for recovery does not arises.
	e)		As per the information & explanation given, loans granted under clause (B) were not renewed or extended or settled against the fresh loans given.
	f)		As per the information given loans of aggregate value of Rs 5 lakhs were granted to the related companies as define under section 2(76) of the Companies Act, 1956, during the year which were recoverable on demand without specifying the period of repayment. We have been informed & explained that percentages of related party loans were 100 of total loans granted during the year.
(iv)			In our opinion, in respect of loans, investment guarantees, and security if any given, the provision of section 185 and 186 of the Companies Act, 2013 have been complied with to the extent applicable to the company.
(v)			The Company has not accepted any deposits or amounts deemed to be deposits from the public, within the meaning of Section 73 to 76 or any other relevant provisions of the Act and Rules framed there under, and therefore reporting under clauses (v) of the Order is not applicable to the Company.
(vi)			As per the explanation and information given by the management, the company being in the business of Commodity broking, trading in commodity, shares and others & investment, the rules and the guidelines to maintain the cost record as prescribed by the Central Government of India under clause (1) of Section 148 of the companies Act, 2013 are not applicable to the company.
(vii)	(a)		According to the information and explanation given to us and as per the records of the Company, the

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Firm Reg. No. 149227W
Chartered Accountants

			Company is regular in depositing with appropriate authorities undisputed statutory dues including Goods and Services Tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it. There are no arrears of outstanding statutory dues as at the last day of the financial year for a period of more than six months from the date they became payable, **except income tax demand payable of Rs 4,02,620/- for A.Y 2014-15, Rs 15,38,144/- for A.Y. 2018-19 and GST demand payable of Rs 2,25,19,203/- for F.Y. 2020-21.**
	(b)		According to the records of the Company and information and explanations given to us, there are no dues as referred to in sub-clause (a) that have not been deposited on account of any disputes, **except the DDT payable of Rs 3,95,070/- for AY 2014-15 which was already paid but under wrong assessment for which necessary correction is pending**
(viii)			As per the information and explanation provided to us and as represented to us, there were no transactions not recorded in the books of account which have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.
(ix)	(a)		According to the information and explanation given to us and based on our audit procedures, the Company has not defaulted in repayment of loans or borrowings or in the payment of interest thereon to any lender during the year.
	(b)		According to the information and explanations provided to us, the Company has not been declared as willful defaulter by any bank or financial institution or other lender.
	(c)		According to the records of the Company examined by us and the information and explanation given to us, no term loans were raised by the company during the

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Chartered Accountants

			year.
	(d)		According to the information and explanations provided to us, in our opinion the funds raised on short term basis have, prima facie, not been utilised during the year for long term purposes by the Company.
	(e)		According to the information and explanations provided to us and on examination of records, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary.
	(f)		The Company has not raised any loans during the year on the pledge of securities held in its subsidiary company and hence reporting under clause 3(ix)(f) of the Order is not applicable.
(x)	(a)		The Company has not raised money by way of initial public offer or further public offer (including debt instruments) during the year and therefore reporting under clause (x)(a) of the Order is not applicable to the Company.
	(b)		The Company has not made any preferential allotment or private placement of shares or convertible debentures (fully or partially or optionally) during the year and therefore reporting under clause (x)(b) of Order is not applicable to the Company.
(xi)	(a)		During the course of our examination of the books and records of the Company carried out in accordance with generally accepted auditing practices in India and according to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the year. We have not been informed of any such case by the management.
	(b)		No report under sub-section (12) of section 143 of the Companies Act has been filed by the auditors in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government.

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	(c)		According to information and explanation given to us by the management, no whistle blower complaints were received during the year by the Company.
(xii)			The Company is not a Nidhi Company and therefore reporting under clause (xii) of the Order is not applicable to the Company.
(xiii)			According to the information and explanations given to us and in our opinion, all the transactions with the related parties as defined under the Act are in compliance with provisions of sections 177 and 188 of Companies Act where applicable and the details have been disclosed in the Financial Statements, as required by the applicable accounting standards.
(xiv)	(a)		In our opinion and according to the information and explanation given to us, the Company has an adequate internal audit system commensurate with the size and the nature of its business.
	(b)		We have considered the internal audit reports of the Company issued till date, for the period under audit.
(xv)			In our opinion and according to the information and explanations given to us, during the year the Company has not entered into any non-cash transactions with its directors or directors of its holding or subsidiary companies or persons connected with them and hence provisions of section 192 of the Companies Act, 2013 are not applicable.
(xvi)	(a)		According to the information and explanations given to us and in our opinion, the Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934.
	(b)		According to the information and explanations given to us and in our opinion, the company has not conducted any Non-Banking Financial or Housing Finance activities without a valid Certificate of Registration (CoR) from the Reserve Bank of India as per the Reserve Bank of India Act, 1934 and therefore reporting under clause (xvi)(b) of the Order is not

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			applicable to the Company.
	(c)		The company is a not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India and therefore reporting under clause (xvi)(c) of the Order is not applicable to the Company.
	(d)		In our opinion, there is no Core Investment Company within the Group (as defined in the Core Investment Companies (Reserve Bank) Directions, 2016) and therefore reporting under clause (xvi)(d) of the Order is not applicable to the Company.
(xvii)			The Company has incurred cash losses in the current Year .However there were no cash losses in the immediately preceding financial year.
(xviii)			There has been no resignation of the statutory auditors of the Company during the year.
(xix)			On the basis of the financial ratios, ageing and expected dates of realisation of financial assets and payment of financial liabilities and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.
(xx)	(a)		According to the information and explanations given to us & as referred to in Note No. 35 to the financial statements, there are no unspent amounts towards

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Chartered Accountants

			other than ongoing projects neither of previous financial years nor for the year, and therefore reporting under clause (xx)(a) of the Order is not applicable to the Company.
	(b)		There were no amounts remaining unspent under section (5) of section 135 of Companies Act, pursuant to an ongoing project, and therefore reporting under clause (xx)(b) of the Order is not applicable to the Company.
(xxi)			The company has only one subsidiary company namely 'Anjali Tradelink FZE' and which is a foreign subsidiary company, which financial information/ statement has been included in the consolidated financial statement. However, the Companies (Auditor's Report) Order (CARO)-2020 is not applicable on the foreign subsidiary company, Hence no comment is required on the matter specified in clause 3(xxi) of the said Order on the auditor's report of the subsidiary company considered in consolidation.

Place: Mumbai
Date: 29.05.2026

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

For: Ankush Gupta & Associates
Chartered Accountants
FRN : 149227W

Proprietor
(Ankush Gupta)
M. No: 120478
UDIN: 26120478ORFHYM7249

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

Annexure – 2 to the Auditors' Report on the Internal Financial Controls under Clause (i) of Sub - section 3 of Section 143 of the Companies Act, 2013 ("the Act") of Comfort Commotrade Limited for the FY25-26

We have audited the internal financial controls over financial reporting of Comfort Commotrade Limited ("the Company") as of 31 March 2026 in conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and e□cient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both

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issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that:

1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and

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

3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Mumbai
Date: 29.05.2026

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

For: Ankush Gupta & Associates
Chartered Accountants
FRN : 149227W

Proprietor
(Ankush Gupta)
M. No: 120478
UDIN: 26120478ORFHYM7249

COMFORT COMMOTRADE LIMITED

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

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
1	**Net Sales/Income from operations**					
	Income from Commodity and Broking Services	2.76	4.47	84.94	13.97	97.33
	Net gain on fair value changes	-1733.27	-531.91	-1434.97	-1471.94	911.72
	(a) Net Sales/Income from operations	**-1730.51**	**-527.44**	**-1350.02**	**-1457.97**	**1009.04**
	(b) Other Income	5.72	11.52	5.41	87.28	36.34
	Total Income (a+b)	**-1724.79**	**-515.92**	**-1344.61**	**-1370.69**	**1045.38**
2	**Expenditure**					
	(a) Purchases in stock-in trade	0.00	0.00	-2.06	0.00	68.61
	(b) Finance Cost	22.25	15.61	43.78	84.46	136.88
	(c) Employee Benefit Expense	46.05	42.01	44.26	163.10	148.67
	(d) Depreciation & Amortization Expense	0.00	0.00	0.78	1.38	3.12
	(e) Other Expenses	12.02	19.76	13.01	56.75	53.14
	Total Expenditure (a+b+c+d+e+f)	***80.33***	***77.39***	***99.77***	***305.68***	***410.42***
3	**Profit before Exceptional Items & Tax (1-2)**	**-1805.11**	**-593.32**	**-1444.38**	**-1676.38**	**634.96**
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	**Profit before Tax (3-4)**	**-1805.11**	**-593.32**	**-1444.38**	**-1676.38**	**634.96**
6	**Tax Expenses**					
	i) Income Tax	-18.60	-18.81	-244.27	6.74	213.67
	ii) Deferred Tax	-422.67	-142.80	-114.03	-434.28	-44.38
	iii) Tax of Earlier year	0.00	14.50	0.00	14.50	4.71
7	**Profit after tax (5-6)**	**-1363.85**	**-446.20**	**-1086.08**	**-1263.33**	**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)	0.51	0.00	-4.09	0.51	-4.09
	- Tax impact on above	-0.13	0.00	1.03	-0.13	1.03
9	**Total Comprehensive Income (7+8)**	**-1363.46**	**-446.20**	**-1089.15**	**-1262.94**	**457.89**
10	Paid-up Equity Share Capital (Face Value Rs.10/- Each)	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	2509.24	3822.29
12	*Earning Per Share (EPS)*					
	Basic	*-13.61	*-4.45	*-10.84	(12.61)	4.60
	Diluted	*-13.61	*-4.45	*-10.84	-12.61	4.60
	*Not Annualised					

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

COMFORT COMMOTRADE LIMITED MUMBAI

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

(Rs. In Lakh)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
(1) ASSETS		
Financial Assets		
Cash and cash equivalents	3.38	12.05
Bank Balances other than Cash and cash equivalents	46.51	45.30
Trade Receivables	42.23	393.22
Loans	-	-
Investments	4,612.80	6,096.21
Other Financial assets (to be specified)	325.66	244.65
Non-Financial Assets		
Property, plant and equipment	-	-
Investment Property	-	180.28
Other non financial assets	30.60	38.85
TOTAL ASSETS	**5,061.18**	**7,010.57**
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Payables		
Trade payables due to		
Micro and Small Enterprises; and		
Other than Micro and Small Enterprises	140.66	216.01
Borrowings	1,345.75	1,261.52
Other financial liabilities	18.36	20.68
Non-Financial Liabilities		
Current tax liabilities (Net)	0.40	210.49
Provisions	34.78	31.41
Deferred tax liabilities (Net)	4.86	439.01
Other non-financial liabilities	5.13	7.16
EQUITY		
Equity Share capital	1,002.00	1,002.00
Other Equity	2,509.24	3,822.29
TOTAL EQUITY AND LIABILITIES	**5,061.18**	**7,010.57**

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

COMFORT COMMOTRADE LIMITED MUMBAI

STATEMENT OF STANDALONE CASH FLOWS FOR YEAR ENDED MARCH 31, 2026

(Rs. In Lakh)

Particulars	Year ended March 31, 2026		Year ended March 31, 2025	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		(1,676.38)		634.96
Adjustments for :				
Finance Cost	84.46		136.88	
Remeasurement gain / (loss) of the defined benefit plan	0.51		(4.09)	
Realised gain/loss on financial instruments	(194.94)		(406.10)	
Unrealised Fair Value Change of financial instruments	1,483.41		(562.41)	
Dividend Income	(22.26)		(20.28)	
Long Term Capital Gain on Sale of Investment Property	(44.26)		-	
Depreciation	1.38	1,308.31	3.12	(852.89)
Operating Profit before Working Capital change		(368.07)		(217.93)
Adjustments for :				
Adjustments for (increase) / decrease in operating assets:				
In Bank Balance other than Cash and Cash Equivalents	(1.20)		0.44	
Trade receivables	350.99		(273.23)	
Other financial assets	(81.01)		(2.47)	
Other non -financial assets	8.25		(0.53)	
		277.02		(275.79)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(75.35)		(162.97)	
Other Financial liabilities	(2.32)		11.36	
Provisions	3.37		15.46	
Other Non- Financial liabilities	(2.03)	(76.33)	2.52	(133.63)
Cash Generated From Operations		(167.37)		(627.36)
Income Tax paid		231.32		61.76
NET CASH FROM OPERATING ACTIVITIES Total (A)		(398.70)		(689.11)
CASH FLOW FROM INVESTING ACTIVITIES				
Current and Non Current Investments (Purchased)/Sold	194.94		306.10	
Dividend Income	22.26		20.28	
Investment Property (Purchased)/Sold	223.16		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		440.35		326.38
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital	-		-	
Share Premium	-		-	
Dividend Paid	(50.10)		(50.10)	
Loan taken / (Repaid) in Secured Loan	84.23		538.15	
Finance Cost	(84.46)		(136.88)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(50.32)		351.17
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(8.67)		(11.56)
Cash and Cash Equivalents -- Opening Balance		12.05		23.61
Cash and Cash Equivalents -- Closing Balance		3.38		12.05

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COMFORT COMMOTRADE LIMITED ★ MUMBAI

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 29, 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 year.

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

4 Change in fair value are not reflective of the Company's business performance but are a result of temporary market volatility. 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.

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

6 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

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

COMFORT COMMOTRADE LIMITED MUMBAI

Place : Mumbai
Date : May 29, 2026

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 Auditors' Report to the Members of Comfort Commotrade Limited

Report on the audit of Consolidated Ind AS Financial Statements for the FY ended March 2026

Opinion

We have audited the accompanying Consolidated Ind AS Financial Statements of Comfort Commotrade Limited (the"Parent Company", together referred as the Group), which comprise the Consolidated Balance Sheet as at March 31, 2026, and the Consolidated Statement of Profit and Loss (Including other comprehensive income), Consolidated Statement of Change in Equity and Consolidated Cash Flow Statement and notes to the consolidated financial statements for the year then ended, with a summary of significant accounting policies and other explanatory information (hereinafter referred to as a "Consolidated Financial Statement").

In our opinion, and to the best of our information and according to the explanations given to us, ,and based on the consideration of the report of other auditor on separate financial statement of the such one foreign subsidiary as were audited by other auditor, accompanying consolidated financial statements give the information required by the Companies Act, 2013 (the Act) in the manner so required and give a true and fair view in conformity with the Indian Accounting Standards prescribed under section 133 of the Act read with Companies Indian Accounting Standards Rules 2015 as amended and other accounting principles generally accepted in India, of the consolidated state of affairs of the Group as at March 31, 2026 and of the **loss** and other comprehensive income, changes in equity and cash flow for the year ended on that date.

Basis for Opinion

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

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Emphasis of Matter;

We have no matters to be emphasis

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The company's operational and financial processes are dependent on IT system named "Shilpi". We therefore identified IT System and Controls over financial reporting as a key audit matter for the company.

We obtained an understanding of the company's IT control environment relevant to the audit and relied on the system generated reports relevant to audit that would materially impact the financial system.

Other Information

(Information other than the Consolidated Financial Statements and Auditors Reports Thereon)

The Parent's management and board of directors are responsible for the other information. The other information comprise the information included in the company's Annual Report, but does not include Consolidated financial statements and our auditors' report thereon.

Our opinion on the consolidated financial statement does not cover the other information and we do not express any form of assurance and conclusion thereon.

In connection with our audit of consolidated financial statements , our responsibility is to read the other information and , in doing so , consider whether the other information is materially inconsistent with the consolidated financial statements, or our knowledge obtained in the audit or otherwise appeared to be materially misstated . If, based on the work we performed, we conclude that there is a material misstatement of other information; we are required to report that fact.

In this connection, we would like to report that the Other Information are not made available to us .Accordingly, we have nothing to report in this regard.

Other Matters

The consolidated Financial Statement include the audited Financial Statement of Anjali Tradelink FZE a fully owned foreign subsidiary, whose Financial Statements / financial information reflect Group's share of total assets of **Rs.541.41 lakh** as at 31st March 2026, Group's share of total revenue of **Rs.193.85 lakh** and Group's share of net profit of **Rs.43.19 lakh** for the period from 1st, April 2025 to 31st March 2026, as considered in the Consolidated

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Financial Statement, which have been prepared as per the accounting principles generally accepted in its country and audited by other independent auditor. The independent auditors' reports on financial statements / Financial Results / financial information of this entity have been furnished to us and our opinion on the Consolidated Financial Statement , in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the report of such other auditor & management conversion certificate and the procedures performed by us are as stated in paragraph above.

Our opinion on the Consolidated Financial Statement is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor and the related Financial Statement /financial information / conversion statement certified by the Board of Directors.

Management's Responsibility for the Consolidated Financial Statements

The Parent Company's Management and Board of Directors are responsible for matters stated in Section 134(5) of the Companies Act, 2013(the "Act") with respect to the preparation of these consolidated financial statements that give a true and fair view of the financial position, financial performance of the Group in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind- AS) as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015.This responsibility also includes 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 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 consolidated financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated Ind AS financial statements, management of Parent Company is responsible for assessing the Group'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 management either intends to liquidate the group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are also responsible for overseeing the Group's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the financial statements 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

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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 statements.

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 statements, 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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Parent's management.

- Conclude on the appropriateness of Parent's management's 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 consolidated financial statements 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 to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the financial statements 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.

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Firm Reg. No. 149227W
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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.

Report on Other Legal and Regulatory Requirements

1. As required by 'the Companies (Auditor's Report) Order, 2020' (the Order), issued by the Central Government of India in terms of sub section (11) of section 143 of the Act (hereinafter referred to as the "Order"), based on our audit and consideration of audit report of the separate financial statement and other financial information of the foreign subsidiary company as noted in the 'Other Matter' paragraph, we give in **'Annexure-1'** a statement on the matter specified in clause xxi of the Order.

2. As required by section 143(3) of the Act, based on our audit and consideration of auditor report of other auditor on separate financial statement and other information of the subsidiaries as noted in " Other Matter" paragraph we report, to the extent applicable that:

   a) We , the other auditor whose report we have relied upon have sought and obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purpose of our audit of the aforesaid consolidated Ind-AS financial statement ;

   b) In our opinion, proper books of account as required by law relating to preparation of above consolidated financial statement have been kept by the Group so far as it appears from our examination of those books and report of other auditor;

   c) The Consolidated Balance Sheet, Statement of Profit and Loss including other comprehensive income, and Cash Flow Statement and consolidated statement of change in equity dealt with by this Report are in agreement with the books of account;

   d) In our opinion, except the possible effects of the matter described in basis for qualified opinion section of our report, the aforesaid consolidated financial statement comply with the Indian Accounting Standards (Ind AS) as specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2015 and;

   e) On the basis of written representations received from the directors of the holding company and taken on record by the Board, none of the directors of the group's company in India is disqualified as on March 31, 2026, from

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

being appointed as a director in terms of section 164 (2) of the Act

f) We have also audited internal financial control over the financial reporting of the holding company as on 31st, March 2026 in conjunction with our audit of consolidated financial statements of the company for the year ended on that date and our report with respect to the adequacy of the internal financial control over financial reporting of the holding company and the effectiveness of such control is referred in the Annexure 2".

g) In our opinion, the managerial remuneration for the year ended March 31, 2026 has been paid / provided by the Company to its directors of the holding company in accordance with the provisions of section 197 read with Schedule V to the Act;

3. With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our knowledge and belief and according to the information and explanation given to us and consideration of auditor report of other auditor on separate financial statement and other information of the fully owned foreign subsidiaries as noted in " Other Matter" paragraph :

a) The consolidated financial statement does not have any pending litigations as at 31st March, 2026, which would impacts its financial position of the group.

b) The group has made provisions, as required under the applicable law or accounting standards, for material foreseeable losses, if any, on long term contract including derivative contracts.

c) As per the information given amounts which were required to be transferred to the Investor Education and Protection Fund by the Holding Company has been transferred within due date during the year ended 31st March, 2026.

d) i) The management has represented that, to the best of its knowledge and belief, during the year no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Holding Company to or in any other person(s) or entity(ies), including foreign entities (" Intermediaries "), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Holding Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

ii) The management has represented that, to the best of its knowledge and belief, during the year, no funds have been received by the Holding

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

Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Holding Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

iii) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clauses (I) and (ii) contain any material misstatement.

e) Dividend has been declared or paid during the year by the Holding Company.

f) Based on our examination which included test checks, the Company has used accounting software for maintaining its books of accounts which has a feature of recording Audit Trail (edit log facility) and the same has operated during the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of audit trail feature being tempered with.

Additionally, the audit trail has been preserved by the Company as per the Statutory requirements for record retention.

Place: Mumbai
Date: 29.05.2026

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MUMBAI
Firm Reg. No. 149227W
Chartered Accountants

For: Ankush Gupta & Associates
Chartered Accountants
FRN: 149227W

Proprietor
(Ankush Gupta)
M. No: 120478
UDIN: 26120478SESNUV5301

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

Annexure 1

(referred to in paragraph 1 under the heading "Report on other legal and regulatory requirements" on the matters specified in clause 3(xxi) of CARO-2020 of our independent auditor report of even date on the consolidated financial statement of Comfort Commotrade Ltd. for FY25-26.)

In terms of the information and explanation sought by us and given by the company and the books and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:-

3(xxi):

The holding company has only one (1) subsidiary company namely 'Anjali Tradelink FZE' and which is a foreign subsidiary company, which financial information/ statement has been included in the consolidated financial statement. However, the Companies (Auditor's Report) Order (CARO)-2020 is not applicable on the foreign subsidiary company, Hence no comment is required on the matter specified in clause 3(xxi) of the said Order on the auditor's report of the subsidiary company considered in consolidation.

Place: Mumbai
Date: 29.05.2026

For: Ankush Gupta & Associates
Chartered Accountants
FRN : 149227W

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Proprietor
(Ankush Gupta)
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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

Annexure – 2

To the independent Auditors' Report of even date on the Consolidated financial statement of Comfort Commotrade Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act") of Comfort Commotrade Limited for the FY25-26

We have audited the internal financial controls over financial reporting of Comfort Commotrade Limited ("the Group") as of 31 March 2026 in conjunction with our audit of the Consolidated Ind AS financial statements of the Group for the year ended on that date.

***Management's* Responsibility for Internal Financial Controls**

The Parent's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Group considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and e□cient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Group's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance

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

Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence we have obtained is su□cient and appropriate to provide a basis for our audit opinion on the Group's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Group's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A Group's internal financial control over financial reporting includes those policies and procedures that

I. pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Group;

II. provide reasonable assurance that transactions are recorded as necessary to permit preparation of consolidated financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Group are being made only in accordance with authorizations of management and directors of the Group; and

III. provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Group's assets that could have a material effect on the consolidated financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of

ANKUSH GUPTA & ASSOCIATES
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changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate

Opinion

In our opinion, the Group has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31 March 2026, based on the internal control over financial reporting criteria established by the Parent's management considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Mumbai
Date: 29.05.2026

For: Ankush Gupta & Associates
Chartered Accountants
FRN : 149227W



Proprietor
(Ankush Gupta)
M. No: 120478
UDIN: 26120478SESNUV5301

COMFORT COMMOTRADE LIMITED

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

(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2026 (Audited)	31/12/2025 (Unaudited)	31/03/2025 (Audited)	31/03/2026 (Audited)	31/03/2025 (Audited)
1	**Net Sales/Income from operations**					
	Income from Commodity and Broking Services	5.16	31.86	84.87	137.02	272.10
	Net gain on fair value changes	-1733.27	-531.91	-1434.97	-1471.94	911.72
	(a) Net Sales/Income from operations	**-1728.10**	**-500.05**	**-1350.09**	**-1334.92**	**1183.82**
	(b) Other Income	70.91	17.11	5.44	158.08	36.50
	Total Income (a+b)	**-1657.19**	**-482.94**	**-1344.66**	**-1176.84**	**1220.32**
2	**Expenditure**					
	(a) Purchases in stock-in trade	2.34	26.64	-2.12	119.66	229.19
	(b) Finance Cost	22.25	15.61	43.78	84.46	136.88
	(c) Employee Benefit Expense	46.05	42.01	44.26	163.10	148.67
	(d) Depreciation & Amortization Expense	0.00	0.00	0.78	1.38	3.12
	(e) Other Expenses	29.75	25.80	23.45	87.75	98.22
	Total Expenditure (a+b+c+d+e+f)	**100.39**	**110.06**	**110.14**	**456.34**	**616.08**
3	**Profit before Exceptional Items & Tax (1-2)**	**-1757.58**	**-593.00**	**-1454.80**	**-1633.18**	**604.24**
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00
5	**Profit before Tax (3-4)**	**-1757.58**	**-593.00**	**-1454.80**	**-1633.18**	**604.24**
6	**Tax Expenses**					
	i) Income Tax	-18.60	-18.81	-244.27	6.74	213.67
	ii) Deferred Tax	-422.67	-142.80	-114.03	-434.28	-44.38
	iii) Tax of Earlier year	0.00	14.50	0.00	14.50	4.71
7	**Profit after tax (5-6)**	**-1316.31**	**-445.89**	**-1096.50**	**-1220.13**	**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)	0.51	0.00	-4.09	0.51	-4.09
	- Tax impact on above	-0.13	0.00	1.03	-0.13	1.03
9	**Total Comprehensive Income (7+8)**	**-1315.93**	**-445.89**	**-1099.56**	**-1219.75**	**427.18**
10	Paid-up Equity Share Capital (Face Value Rs.10/- Each)	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	2804.36	4029.99
12	Earning Per Share (EPS)					
	Basic	*-13.14	*-4.45	*-10.94	(12.18)	4.29
	Diluted	*-13.14	*-4.45	*-10.84	-12.18	4.29
	*Not Annualised					





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

(Rs. In Lakh)

Particulars	Year ended 31.03.2026	Year ended 31.03.2025
(1) ASSETS		
Financial Assets		
Cash and cash equivalents	535.81	231.77
Bank Balances other than Cash and cash equivalents	46.51	45.30
Trade Receivables	42.23	393.22
Loans	-	-
Investments	4,367.44	6,076.83
Other Financial assets (to be specified)	327.23	246.08
Non-Financial Assets		
Property, plant and equipment	-	-
Investment Property	-	180.28
Other non financial assets	38.03	45.64
TOTAL ASSETS	**5,357.23**	**7,219.12**
LIABILITIES AND EQUITY		
Liabilities		
Financial Liabilities		
Payables		
Trade payables due to		
Micro and Small Enterprises; and		
Other than Micro and Small Enterprises	140.66	216.01
Borrowings	1,345.75	1,261.52
Other financial liabilities	19.30	21.54
Non-Financial Liabilities		
Current tax liabilities (Net)	0.40	210.49
Provisions	34.78	31.41
Deferred tax liabilities (Net)	4.86	439.01
Other non-financial liabilities	5.13	7.16
EQUITY		
Equity Share capital	1,002.00	1,002.00
Other Equity	2,804.36	4,029.99
TOTAL EQUITY AND LIABILITIES	**5,357.23**	**7,219.12**

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

COMFORT COMMOTRADE LIMITED MUMBAI

STATEMENT OF CONSOLIDATED CASH FLOWS FOR YEAR ENDED MARCH 31, 2026

(Rs. In Lakh)

Particulars	Year ended March 31, 2026		Year ended March 31, 2025	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		(1,633.18)		604.24
Adjustments for :				
Finance Cost	84.46		136.88	
Remeasurement gain / (loss) of the defined benefit plan	0.51		(4.09)	
Realised gain/loss on financial instruments	(194.94)		(406.10)	
Unrealised Fair Value Change of financial instruments	1,483.41		(562.41)	
Dividend Income	(22.26)		(20.28)	
Long Term Capital Gain on Sale of Investment Property	(44.26)		-	
Depreciation	1.38	1,308.31	3.12	(852.89)
Operating Profit before Working Capital change		(324.87)		(248.65)
Adjustments for :				
Adjustments for (increase) / decrease in operating assets:				
In Bank Balance other than Cash and Cash Equivalents	(1.20)		0.44	
Trade receivables	350.99		(273.23)	
Other financial assets	(81.15)		(2.51)	
Other non -financial assets	7.61		(0.70)	
		276.25		(275.99)
Adjustments for increase / (decrease) in operating liabilities:				
Trade payables	(75.35)		(162.97)	
Other Financial liabilities	(2.24)		11.38	
Provisions	3.37		15.46	
Other Non- Financial liabilities	(2.03)	(76.25)	2.52	(133.61)
Cash Generated From Operations		(124.86)		(658.25)
Income Tax paid		231.32		61.76
NET CASH FROM OPERATING ACTIVITIES Total (A)		(356.19)		(720.01)
CASH FLOW FROM INVESTING ACTIVITIES				
Current and Non Current Investments (Purchased)/Sold	420.92		270.62	
Dividend Income	22.26		20.28	
Investment Property (Purchased)/Sold	223.16		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		666.33		290.89
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital	-		-	
Share Premium	-		-	
Foreign Exchange Translation Reserve	44.22		11.29	
Dividend Paid	(50.10)		(50.10)	
Loan taken / (Repaid) in Secured Loan	84.23		538.15	
Finance Cost	(84.46)		(136.88)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(6.11)		362.46
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		304.04		(66.65)
Cash and Cash Equivalents -- Opening Balance		231.77		298.42
Cash and Cash Equivalents -- Closing Balance		535.81		231.77

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

COMFORT COMMOTRADE LIMITED ★ MUMBAI

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 29, 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 year.

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

4 Change in fair value are not reflective of the Company's business performance but are a result of temporary market volatility. 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.

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

6 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

Place : Mumbai
Date : May 29, 2026

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

COMFORT COMMOTRADE LIMITED
MUMBAI

Date: May 29, 2026

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

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 SEBI Listing Regulations, as amended, we hereby confirm that the Statutory Auditors of the Company, M/s. Ankush Gupta & Associates, Chartered Accountants, have issued an Auditors' Report with unmodified opinion on 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 Commotrade Limited,

ANKUR AGRAWAL
Digitally signed by ANKUR AGRAWAL
Date: 2026.05.29 14:18:06 +05'30'

Ankur Agrawal
Director
DIN: 06408167

Encl: A/a