



Ref No: CCL/SEC/2024-25/44

Date: February 14, 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: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 dated January 02, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

The aforesaid information is also available on the website of the Company at: <https://www.comfortcommotrade.com/investor-relations>.

This is for your information and records.

Yours faithfully,
For Comfort Commotrade Limited

Ankur Agrawal
Director
DIN: 06408167

Encl: as above

COMFORT COMMOTRADE LIMITED

CIN : L51311MH200PLC175688

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

☎ 022- 6894-8500/09

✉ ipo-commotrade@comfortsecurities.co.in

🌐 www.comfortcommotrade.com

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 31st December, 2024

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 31st December, 2024. 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 Regulation 33 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.



Emphasis on the Matters:

As informed by the Management the company has provided gratuity liability for the quarter ended on 31st December, 2024 on the estimated basis as per the actuarial valuation report of F.Y 2023-24 and opined that valuation of current year will be provided at the end of accounting year and any difference will be taken into books at the year end.

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

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

**(Ankush Gupta)
Proprietor
M. No: 120478**

U.K.



**Place: Mumbai
Date: 14.02.2025**

UDIN: 25120478BMIHYN9888

COMFORT COMMOTRADE LIMITED

STANDALONE STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024
(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Un-audited)	30/09/2024 (Un-audited)	31/12/2023 (Un-audited)	31/12/2024 (Un-audited)	31/12/2023 (Un-audited)	31/03/2024 (Audited)
1	Net Sales/Income from operations						
	Sales of Shares	159.52	729.92	144.01	1893.24	1836.78	3101.60
	Profit from Derivatives & Non-delivery trading (Net of loss)	-49.37	4.13	58.78	-74.72	74.83	71.55
	Income from brokerage, etc	3.34	2.64	4.65	12.38	8.95	12.23
	(a) Net Sales/Income from operations	113.49	736.70	207.44	1830.90	1920.55	3185.37
	(b) Other Income	5.35	22.71	9.02	30.92	30.26	40.98
	Total Income (a+b)	118.84	759.41	216.46	1861.82	1950.82	3226.35
2	Expenditure						
	(a) Purchases in stock-in trade	204.83	738.34	757.20	1679.62	1650.96	2408.40
	(b) Changes in inventories of Stock-in-trade	-325.01	-1022.91	-1854.67	-2137.12	-1726.72	-1862.55
	(c) Employee Benefit Expense	38.76	35.80	23.66	104.41	73.59	103.41
	(d) Finance Cost	36.29	30.53	25.50	93.10	118.55	135.53
	(e) Depreciation & Amortization Expense	0.78	0.78	0.78	2.34	2.34	3.12
	(f) Other Expenses	11.18	14.92	16.30	40.13	82.72	98.43
	Total Expenditure (a+b+c+d+e+f)	-33.17	-202.53	-1031.23	-217.52	201.45	886.34
3	Profit before Exceptional Items & Tax (1-2)	152.00	961.94	1247.69	2079.34	1749.37	2340.01
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	152.00	961.94	1247.69	2079.34	1749.37	2340.01
6	Tax Expenses						
	i) Income Tax	412.29	0.00	18.89	457.94	55.51	107.07
	ii) Deferred Tax	-377.35	246.19	0.00	69.65	0.00	483.92
	iii) Tax of Earlier year	4.71	0.00	0.49	4.71	0.49	0.49
7	Profit after tax (5-6)	112.35	715.75	1228.32	1547.04	1693.37	1748.53
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	2.00
	- Tax impact on above	0.00	0.00	0.00	0.00	0.00	-0.50
9	Total Comprehensive Income (7+8)	112.35	715.75	1228.32	1547.04	1693.37	1750.02
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	3414.49
12	Earning Per Share (EPS)						
	Basic	*1.12	*7.14	*12.26	*15.44	*16.90	17.45
	Diluted	*1.12	*7.14	*12.26	*15.44	*16.90	17.45
	*Not Annualised						

Notes:

- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 14, 2025.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company has only one business segment reportable under Indian Accounting Standard 108 "Operating Segments"
- The consolidated financial results include the result of one foreign subsidiary i.e. Anjali Tradelink FZE(100%)
- The figures have been re-grouped wherever necessary to conform to the current quarter and make comparable with previous year.

Place : Mumbai
Date : 14.02.2025

For Comfort Commotrade Limited


Apeksha Kadam
Chairperson & Director
DIN : 08878724



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 31st December, 2024**

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 31st December, 2024 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (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 31st December, 2024 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 our review.

3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information performed by the independent auditor of the entity", issued by Institute of Chartered Accountants of India. This standard requires that we plan & perform the review to obtain moderate assurance as to 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 31st December, 2024, situated outside India and the same were not subjected to review / audit by their auditor.



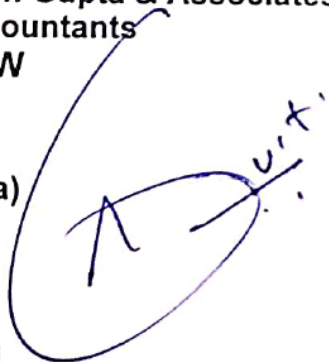
5. Based on our review conducted as above and financial information certified by the parent management, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited consolidated financial results prepared in accordance with the recognition and measurement principles laid down 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. 8524.18 lakhs, total revenue of Rs. 2036.80 lakhs and profit of Rs.1526.74 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 to the 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)
Proprietor
M. No: 120478



Place: Mumbai

Date: 14.02.2025

UDIN: 25120478BMMIH402311

COMFORT COMMOTRADE LIMITED

CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024
(Rs. In Lakhs, except EPS)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31/12/2024 (Un-Audited)	30/09/2024 (Un-Audited)	31/12/2023 (Un-Audited)	31/12/2024 (Un-Audited)	31/12/2023 (Un-Audited)	31/03/2024 (Audited)
1	Net Sales/Income from operations						
	Sales of Shares	159.52	729.92	144.01	1893.24	1836.78	3101.60
	Sales of Commodity	87.69	87.16	0.00	174.85	0.00	0.00
	Profit from Derivatives & Non-delivery Trading (Net of loss)	-49.37	4.13	58.78	-74.72	74.83	71.55
	Income from brokerage, etc	3.34	2.64	4.65	12.38	8.95	12.23
	(a) Net Sales/Income from operations	201.18	823.85	207.44	2005.75	1920.55	3185.37
	(b) Other Income	5.41	22.75	9.06	31.06	30.33	41.15
	Total Income (a+b)	206.59	846.60	216.49	2036.81	1950.88	3226.52
2	Expenditure						
	(a) Purchases of Stock-in-trade	281.13	822.68	757.20	1840.27	1650.96	2408.40
	(b) Changes in inventories of Stock-in-trade	-325.01	-1022.91	-1854.67	-2137.12	-1726.72	-1862.55
	(c) Employee Benefit Expense	38.76	35.80	23.66	104.41	73.59	103.41
	(d) Finance Cost	36.29	30.53	25.50	93.10	118.55	135.53
	(e) Depreciation & Amortization Expense	0.78	0.78	0.78	2.34	2.34	3.12
	(f) Other Expenses	19.79	16.98	18.75	74.77	114.27	176.07
	Total Expenditure (a+b+c+d+e+f)	51.75	-116.13	-1028.78	-22.23	232.99	963.98
3	Profit before Exceptional Items & Tax (1-2)	154.85	962.73	1245.27	2059.04	1717.89	2262.54
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	154.85	962.73	1245.27	2059.04	1717.89	2262.54
6	Tax Expenses						
	i) Income Tax	412.29	0.00	18.89	457.94	55.51	107.07
	ii) Deferred Tax	-377.35	246.19	0.00	69.65	0.00	483.92
	iii) Tax of Earlier year	4.71	0.00	0.49	4.71	0.49	0.49
7	Profit after tax (5-6)	115.20	716.54	1225.90	1526.74	1661.89	1671.06
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	2.00
	- Tax impact on above	0.00	0.00	0.00	0.00	0.00	-0.50
9	Total Comprehensive Income (7+8)	115.20	716.54	1225.90	1526.74	1661.89	1672.56
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	3641.62
12	Earning Per Share (EPS)						
	Basic	*1.15	*7.15	*12.23	*15.24	*16.59	16.68
	Diluted	*1.15	*7.15	*12.23	*15.24	*16.59	16.68
	*Not Annualised						

Notes:

- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 14, 2025.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- The Company has only one business segment reportable under Indian Accounting Standard 108 "Operating Segments"
- The consolidated financial results include the result of one foreign subsidiary i.e. Anjali Tradelink FZE(100%)
- The figures have been re-grouped wherever necessary to conform to the current quarter and make comparable with previous year.

For Comfort Commotrade Limited


Apaksha Kadam
Chairperson & Director
DIN : 08878724

Place : Mumbai
Date : 14.02.2025



B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.

– Not Applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES.

– Not Applicable.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

– Not Applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter)

– Not Applicable.