



Ref No: CCL/SEC/2024-25/35

Date: November 11, 2024

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

Dear Sir/Madam,

Subject: Outcome of the Board Meeting held on Monday, November 11, 2024

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. Monday, November 11, 2024 have *inter alia*, considered and approved the following matters:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter and half year ended September 30, 2024 along with the Statement of Asset & Liability, Cash Flow Statement and Limited Review Report thereon issued by the M/s. Ankush Gupta & Associates, Chartered Accountants, Statutory Auditors of the Company which are enclosed herewith as **Annexure I**;

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 Thursday, November 14, 2024.

Kindly note that the meeting of the Board of Directors commenced at 07:50 P.M. and concluded at 08:05 P.M.

You are requested to take the above information on record.

Thanking you,

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 30th September, 2024

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

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results (Standalone) of Comfort Commotrade Limited for the quarter ended on 30th September 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 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.

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 is to be disclosed, or that It contains any material misstatement.

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

(Ankush Gupta)
Proprietor
M. No: 120478
UDIN: 24120478BKCXNP6711
Place: Mumbai
Date: 11.11.2024



COMFORT COMMOTRADE LIMITED

STANDALONE STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2024 (Un-audited)	30/06/2024 (Un-audited)	30/09/2023 (Un-audited)	30/09/2024 (Un-audited)	30/09/2023 (Un-audited)	31/03/2024 (Audited)
1	Net Sales/Income from operations						
	Sales of Shares	729.92	1003.79	1202.89	1733.71	1692.77	3101.60
	Profit from Derivatives & Non-delivery trading (Net of loss)	4.13	-29.48	10.73	-25.35	16.05	71.55
	Income from brokerage, etc	2.64	6.40	2.05	9.04	4.30	12.23
	(a) Net Sales/Income from operations	736.70	980.71	1215.68	1717.41	1713.12	3185.37
	(b) Other Income	22.71	2.87	17.08	25.58	21.24	40.98
	Total Income (a+b)	759.41	983.57	1232.76	1742.98	1734.36	3226.35
2	Expenditure						
	(a) Purchases in stock-in trade	738.34	736.45	400.49	1474.79	893.76	2408.40
	(b) Changes in inventories of Stock-in-trade	-1022.91	-789.21	212.85	-1812.12	127.95	-1862.55
	(c) Employee Benefit Expense	35.80	29.85	25.65	65.65	49.94	103.41
	(d) Finance Cost	30.53	26.28	46.17	56.81	93.05	135.53
	(e) Depreciation & Amortization Expense	0.78	0.78	0.78	1.56	1.56	3.12
	(f) Other Expenses	14.92	14.03	56.25	28.95	66.42	98.43
	Total Expenditure (a+b+c+d+e+f)	-202.53	18.18	742.19	-184.35	1232.68	886.34
3	Profit before Exceptional Items & Tax (1-2)	961.94	965.39	490.57	1927.34	501.68	2340.01
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	961.94	965.39	490.57	1927.34	501.68	2340.01
6	Tax Expenses						
	i) Income Tax	0.00	45.65	36.62	45.65	36.62	107.07
	ii) Deferred Tax	246.19	200.81	0.00	447.00	0.00	483.92
	iii) Tax of Earlier year	0.00	0.00	0.00	0.00	0.00	0.49
7	Profit after tax (5-6)	715.75	718.94	453.94	1434.69	465.06	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)	715.75	718.94	453.94	1434.69	465.06	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	*7.14	*7.18	*4.53	*14.32	*4.64	17.45
	Diluted	*7.14	*7.18	*4.53	*14.32	*4.64	17.45
	*Not Annualised						



UNAUDITED STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. In Lakhs)

Particulars	As at 30.09.2024	As at 30.09.2023
Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Other Intangible asset	-	-
(c) Investment property	181.84	184.96
(d) Financial Assets		
(i) Investments	245.36	245.36
(ii) Other Financial Assets	31.00	30.50
(e) Other non-current assets	137.80	86.85
Current Assets		
(a) Inventories	7,000.55	3,197.94
(b) Financial Assets		
(i) Investments	100.00	-
(ii) Trade receivables	163.58	555.09
(iii) Cash and cash equivalents	12.83	10.73
(iv) Bank balances other than (iii) above	46.08	46.14
(v) Other Financial Assets	-	-
(d) Other current assets	54.24	34.57
TOTAL ASSETS	7,973.27	4,392.14
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,002.00	1,002.00
(b) Other Equity	4,799.08	2,129.52
LIABILITIES		
Non-current liabilities		
(a) Deferred tax liabilities (Net)	931.42	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	962.22	1,040.10
(ii) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	157.65	154.59
(iii) Other financial liabilities	19.30	10.50
(b) Other Current Liabilities	8.95	6.90
(c) Provisions	15.49	13.52
(d) Current Tax Liabilities (Net)	77.16	35.02
TOTAL EQUITY AND LIABILITIES	7,973.27	4,392.14



UNAUDITED STATEMENT OF STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

Particulars	Half Year Ended 30th Sept, 2024		Half Year Ended 30th Sept, 2023	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		1,927.34		501.68
Adjustments for :				
Interest Paid	56.81		93.05	
Sundry Balance w/off	0.03		41.84	
Depreciation	1.56	58.39	1.56	136.45
Operating Profit before Working Capital change		1,985.73		638.13
Adjustments for :				
<i>Adjustments for (increase) / decrease in operating assets:</i>				
Inventories	(1,812.12)		127.95	
Trade receivables	(43.63)		(544.01)	
Other Bank Balances	(0.33)		-	
Other non-current financial assets	-		-	
Loans	-		-	
Other current assets	(17.50)		(5.59)	
Other non-current assets	74.96	(1,798.61)	7.96	(413.70)
<i>Adjustments for increase / (decrease) in operating liabilities:</i>				
Trade payables	(221.33)		74.82	
Other Financial liabilities	9.98		(5.36)	
Other Current liabilities	4.32		0.05	
Short-term provisions	(0.46)		(4.30)	
Long-term provisions	-	(207.50)	-	65.22
Cash Generated From Operations		(20.38)		289.65
Income Tax paid		22.36		1.60
NET CASH FROM OPERATING ACTIVITIES Total (A) 		(42.74)		288.04
CASH FLOW FROM INVESTING ACTIVITIES				
Investments (Purchased)/Sold	(100.00)		7.05	
Fixed Assets (Purchased)/Sold	-		-	
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(100.00)		7.05
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital	-		-	
Share Premium	-		-	
Dividend Paid	(50.10)		-	
Loan taken / (Repaid) in Secured Loan	238.85		(211.13)	
Interest paid	(56.81)		(93.05)	
NET CASH FROM FINANCING ACTIVITIES Total (C) 		131.95		(304.18)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		(10.79)		(9.09)
Cash and Cash Equivalents -- Opening Balance		23.61		19.82
Cash and Cash Equivalents -- Closing Balance		12.83		10.73

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 November 11, 2024.
- 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


Apeksha Kadam
Chairperson & Director
DIN : 08878724

Place : Mumbai
Date : November 11, 2024.





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 half year Financial Results ended
on 30th September 2024

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

Dear Sir,

1. We have reviewed the accompanying Statement of Consolidated unaudited Financial Results of Comfort Commotrade Ltd. ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of profit/ loss and total comprehensive income/ loss for the quarter ended on 30th September, 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 consolidated figures for the corresponding months ended on 30th September 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 there fully owned foreign subsidiary, Anjali Trade link FZE for the Quarter ended on 30th September, 2024 situated outside India and the same were no to 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.8179.36 lakhs, total revenue of Rs.1830.22 lakhs and Profit of Rs.1411.55 lakhs 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
UDIN: 24120478BKQXNQ5189
Place: Mumbai
Date: 11.11.2024



COMFORT COMMOTRADE LIMITED

CONSOLIDATED STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024
(Rs. In Lakhs)

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30/09/2024 (Un-Audited)	30/06/2024 (Un-Audited)	30/09/2023 (Un-Audited)	30/09/2024 (Un-Audited)	30/09/2023 (Un-Audited)	31/03/2024 (Audited)
1	Net Sales/Income from operations						
	Sales of Shares	729.92	1003.79	1202.89	1733.71	1692.77	3101.60
	Sales of Commodity	87.16	0.00	0.00	87.16	0.00	0.00
	Profit from Derivatives & Non-delivery Trading (Net of loss)	4.13	-29.48	10.73	-25.35	16.05	71.55
	Income from brokerage,etc	2.64	6.40	2.05	9.04	4.30	12.23
	(a) Net Sales/Income from operations	823.85	980.71	1215.68	1804.56	1713.12	3185.37
	(b) Other Income	22.75	2.91	17.09	25.65	21.27	41.15
	Total Income (a+b)	846.60	983.62	1232.77	1830.22	1734.39	3226.52
2	Expenditure						
	(a) Purchases of Stock-in-trade	822.68	736.45	400.49	1559.13	893.76	2408.40
	(b) Changes in inventories of Stock-in-trade	-1022.91	-789.21	212.85	-1812.12	127.95	-1862.55
	(c) Employee Benefit Expense	35.80	29.85	25.65	65.65	49.94	103.41
	(d) Finance Cost	30.53	26.28	46.17	56.81	93.05	135.53
	(e) Depreciation & Amortization Expense	0.78	0.78	0.78	1.56	1.56	3.12
	(f) Other Expenses	16.98	38.00	60.16	54.98	95.51	176.07
	Total Expenditure (a+b+c+d+e+f)	-116.13	42.15	746.10	-73.98	1261.77	963.98
3	Profit before Exceptional Items & Tax (1-2)	962.73	941.47	486.67	1904.20	472.61	2262.54
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	962.73	941.47	486.67	1904.20	472.61	2262.54
6	Tax Expenses						
	i) Income Tax	0.00	45.65	36.62	45.65	36.62	107.07
	ii) Deferred Tax	246.19	200.81	0.00	447.00	0.00	483.92
	iii) Tax of Earlier year	0.00	0.00	0.00	0.00	0.00	0.49
7	Profit after tax (5-6)	716.54	695.01	450.05	1411.55	435.99	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)	716.54	695.01	450.05	1411.55	435.99	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	*7.15	*6.94	*4.49	*14.09	*4.35	16.68
	Diluted	*7.15	*6.94	*4.49	*14.09	*4.35	16.68
	*Not Annualised						



CONSOLIDATED UNAUDITED STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2024

(Rs. In Lakhs)

Particulars	As at 30.09.2024	As at 30.09.2023
Non-current assets		
(a) Property, Plant and Equipment	-	-
(b) Other Intangible asset	-	-
(c) Investment property	181.84	184.96
(d) Financial Assets		
(i) Investments	-	-
(ii) Other Financial Assets	31.00	30.50
(e) Other non-current assets	137.80	86.85
Current Assets		
(a) Inventories	7,000.55	3,197.94
(b) Financial Assets		
(i) Investments	306.46	174.90
(ii) Trade receivables	250.91	571.03
(iii) Cash and cash equivalents	91.64	291.14
(iv) Bank balances other than (iii) above	46.08	46.14
(v) Other Financial Assets	-	-
(d) Other current assets	133.10	82.83
TOTAL ASSETS	8,179.36	4,666.28
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share capital	1,002.00	1,002.00
(b) Other Equity	5,005.17	2,403.66
LIABILITIES		
Non-current liabilities		
(a) Deferred tax liabilities (Net)	931.42	-
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	962.22	1,040.10
(ii) Trade payables		
(i) total outstanding dues of micro enterprises and small enterprises; and	-	-
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	157.65	154.59
(iii) Other financial liabilities	19.30	10.50
(b) Other Current Liabilities	8.95	6.90
(c) Provisions	15.49	13.52
(d) Current Tax Liabilities (Net)	77.16	35.02
TOTAL EQUITY AND LIABILITIES	8,179.36	4,666.28



CONSOLIDATED UNAUDITED STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. In Lakhs)

Particulars	Half Year ended 30th Sept, 2024	Half Year ended 30th Sept, 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax for the year	1,904.20	472.61
Adjustments for :		
Interest Paid	56.81	93.05
Sundry balance w/off	-	41.84
Depreciation	1.56	1.56
Operating Profit before Working Capital change	1,962.56	609.06
Adjustments for :		
<i>Adjustments for (increase) / decrease in operating assets:</i>		
Inventories	(1,812.12)	127.95
Trade receivables	(130.93)	(544.20)
Other Bank Balances	(0.33)	-
Other non-current financial assets	-	-
Loans	-	-
Other current assets	(88.33)	143.13
Other non-current assets	74.96	7.96
<i>Adjustments for increase / (decrease) in operating liabilities:</i>		
Trade payables	(221.33)	74.82
Other Financial liabilities	9.14	(6.12)
Other Current liabilities	4.32	0.05
Short-term provisions	(0.46)	(4.30)
Long-term provisions	-	-
Cash Generated From Operations	(202.51)	408.35
Income Tax paid	22.36	1.60
NET CASH FROM OPERATING ACTIVITIES Total (A)	(224.87)	406.74
CASH FLOW FROM INVESTING ACTIVITIES		
Investments (Purchased)/Sold	(115.96)	(9.82)
Fixed Assets (Purchased)/Sold	-	-
NET CASH USED IN INVESTING ACTIVITIES Total (B)	(115.96)	(9.82)
CASH FLOW FROM FINANCING ACTIVITIES		
Issue of Equity Capital	-	-
Share Premium	-	-
Foreign Exchange Translation Reserve	2.10	6.34
Dividend Paid	(50.10)	-
Loan taken / (Repaid) in Secured Loan	238.85	(211.13)
Interest paid	(56.81)	(93.05)
NET CASH FROM FINANCING ACTIVITIES Total (C)	134.05	(297.84)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)	(206.78)	99.08
Cash and Cash Equivalents -- Opening Balance	298.42	192.06
Cash and Cash Equivalents -- Closing Balance	91.64	291.14

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 November 11, 2024.
- 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


Apeksha Kadam
Chairperson & Director
DIN : 08878724

Place : Mumbai
Date : November 11, 2024.

