



COMFORT FINCAP LIMITED

Registered Office:- 22, Block B, Camac Street, Behind Pantaloons, Kolkata, West Bengal - 700 016;
Corporate Office:- 301, 3rd Floor, A wing, Hetal Arch, S. V. Road, Malad (West), Mumbai - 400064;
Tel. No. 022 - 6894 8500 / 08 / 09 Fax: 022-2889 2527;
E-mail: info@comfortfincap.com; Website: www.comfortfincap.com.

CIN: L65923WB1982PLC035441

RefNo: CFL/SEC/2023-24/41

Date: November 03, 2023

To, The Manager, Department of Corporate Services, BSE Limited, Phirozee Jeejeeboy Towers, Dalal Street, Fort, Mumbai - 400 001 Scrip Code: 535267	To, The Secretary, The Calcutta Stock Exchange Limited, 7, Lyons Range. Kolkata, West Bengal- 700001 Scrip Code: 26078
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Dear Sir/Madam,

Sub: Outcome of the Board Meeting held on Friday, November 03, 2023

Pursuant to the Regulation 30 and 33 of the SEBI (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. November 03, 2023 have *inter alia*, considered and approved the standalone and consolidated unaudited financial results for the quarter and half year ended September 30, 2023 along with the Cash Flow Statement and Limited Review Report thereon issued by the M/s. A. R. Sodha & Co., 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 Sunday, November 05, 2023.

Kindly note that the meeting of the Board of Directors commenced at 12:00 P.M. and concluded at 6:10 P.M.

You are requested to take the above information on record.

Thanking you,

Yours faithfully,

For Comfort Fincap Limited

Ankur Agrawal
Director
DIN: 06408167

Encl: as above



Independent Auditor's Review Report on Quarterly Financial Results and Year to Date Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to
The Board of Directors
Comfort Fincap Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of Comfort Fincap Limited ('the Company') for the quarter and six months ended 30th September, 2023 (the "Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, which has been prepared in accordance with the recognition and measurement principles as laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the 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 an audit and accordingly, we do not express an audit opinion.
3. **Basis for Qualified Opinion**
 - i) The Company has not provided for defined benefit obligation in the nature of gratuity based on the requirements of Ind AS 19 i.e. "Employee Benefit", which requires defined benefit obligation to be recognised on actuarial valuation basis. In the absence of valuation we are unable to quantify the impact of above on the profit & loss for the quarter and half year ended 30th September, 2023.
4. Based on our review conducted as above and except for possible effect of our observation reported in para 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For A.R. Sodha & Co.
Chartered Accountants
FRN 110324W

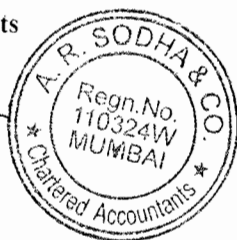
D. R. Sangoi

Dipesh Sangoi
Partner
M No. 124295

Place: Mumbai

Date : 3rd November, 2023

UDIN: 23124295BGQGM8765

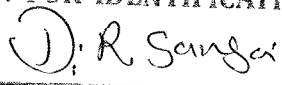


503-504, K. L. Accolade,
6th Road, Near Bank of Baroda, R. K. Hospital Lane,
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COMFORT FINCAP LIMITED
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. in Lakhs)

Sr no	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Un-Audited)			(Un-Audited)		(Audited)
1	Net Sales/Income from operations						
	i) Interest Income	307.29	286.83	388.68	594.13	779.05	1425.76
	ii) Financial Advisory & Consultancy	10.00	0.00	0.00	10.00	24.63	24.63
	iii) Dividend Income	0.74	0.30	0.73	1.04	0.91	1.17
	iv) Net Gain on Fair Value Changes	58.22	55.28	21.60	113.50	2.00	14.54
2	(a) Net Sales/Income from operations	376.26	342.41	411.00	718.67	806.58	1466.10
	(b) Other Income	0.99	0.13	0.88	1.12	1.93	7.19
	Total Income (a+b)	377.25	342.54	411.89	719.79	808.51	1473.28
2	Expenditure						
	a) Finance Costs	77.05	66.61	154.68	143.66	309.73	501.58
	b) Fees and commission expense	3.82	1.07	20.96	4.89	26.71	50.77
	c) Provision for Impaired Loans & Advances	1.19	0.00	4.88	1.19	0.00	10.07
	d) Employee Benefit Expenses	36.87	33.20	31.87	70.06	62.09	130.16
	e) Depreciation and Amortization Expense	1.11	0.15	0.06	1.26	0.11	0.22
	f) Other Expenses	35.41	35.26	22.21	70.67	53.17	142.78
	Total Expenditure (a+b+c+d+e+f)	155.45	136.29	224.91	291.74	451.81	815.44
3	Profit before Exceptional Items & Tax (1-2)	221.80	206.25	186.98	428.05	356.70	657.84
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	221.80	206.25	186.98	428.05	356.70	657.84
6	Tax Expenses						
	i) Income Tax	40.79	37.98	41.68	78.77	91.10	168.75
	ii) Income Tax of earlier years	0.00	0.00	0.00	0.00	0.00	0.81
	iii) Deferred Tax	17.00	17.74	5.42	34.75	0.59	0.06
7	Profit after tax (5-6)	164.01	150.52	139.88	314.54	265.02	488.23
8	Add : Share of (Profit)/Loss of Associate	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit for the Period (after adjustment for Associate (7 + 8)	164.01	150.52	139.88	314.54	265.02	488.23
10	Other Comprehensive Income (OCI)						
	(a) Items not to be reclassified subsequently to profit and loss						
	- Gain / (Loss) on fair value of equity / MF Instruments	0.00	0.00	0.00	0.00	0.00	0.00
	- Fair value changes of equity instruments through OCI	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	164.01	150.52	139.88	314.54	265.02	488.23
12	Paid up Equity Share Capital (Face Value Rs. 2/- each) (refer note no 3)	1085.13	1085.13	1085.13	1085.13	1085.13	1085.13
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	3920.04
14	Earning Per Share (EPS) (par value of Rs. 2/- each) (refer note no. 3)						
	Basic	0.30*	0.28*	0.26*	0.58*	0.49*	0.90
	Diluted	0.30*	0.28*	0.26*	0.58*	0.49*	0.90
	*Not Annualised						

SIGN FOR IDENTIFICATION BY

A. R. SODHA & CO.
CHARTERED ACCOUNTANTS
REG. No. 110324W, MUMBAI



STANDALONE STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(Rs. in Lakhs)

	Particulars	Half year ended 30.09.2023	Half year ended 30.09.2022
I	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	115.39	24.12
(b)	Receivables		
i)	Trade Receivables	2.36	13.13
ii)	Other Receivables		
(c)	Loans	7,282.68	8,919.47
(d)	Investments	510.38	384.34
(e)	Other Financial assets (to be specified)		
(2)	Non-Financial Assets		
(a)	Property, plant and equipment	70.53	1.18
(b)	Other non-financial assets	5.64	3.39
(3)	Non Current Asset held for sale	126.14	107.36
	TOTAL ASSETS	8,113.12	9,452.99
II	LIABILITIES AND EQUITY		
	Liabilities		
(1)	Financial Liabilities		
(a)	Payables		
	Trade payables due to		
	Micro and Small Enterprises; and		
	Other than Micro and Small Enterprises	17.36	14.16
(b)	Borrowings	2,616.43	4,548.67
(c)	Other financial liabilities	28.64	38.29
(2)	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	71.75	44.88
(b)	Deferred tax liabilities (Net)	59.25	25.03
(3)	EQUITY		
(a)	Equity Share capital	1,085.13	1,085.13
(b)	Other Equity	4,234.57	3,696.83
	TOTAL EQUITY AND LIABILITIES	8,113.12	9,452.99

SIGN FOR IDENTIFICATION BY

(Signature)

A. R. SODHA & CO.
CHARTERED ACCOUNTANTS
REG. No. 110324W, MUMBAI



STANDALONE STATEMENT OF UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. in Lakhs)

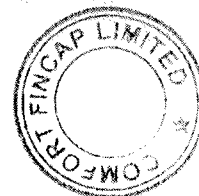
Particulars	Half year ended 30.09.2023		Half year ended 30.09.2022	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		428.05		356.70
Adjustments for :				
Interest Paid	143.66		309.73	
Depreciation	1.26		0.11	
Profit/(loss)from Sale of Equity Instruments held for trading	(113.50)		(2.00)	
Change in Fair Value of Equity Instruments held for trading	1.19		-	
Provision for Loans	-	32.61	-	307.84
Operating Profit before Working Capital change		460.66		664.54
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Trade receivables	3.10		(7.73)	
Short-term loans and advances	(32.41)		109.95	
Other financial asset	-		(2.17)	
Other current assets	-		-	
Other non-current assets	2.35	(26.96)	(9.58)	90.46
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	6.34		(11.36)	
Other current liabilities	(3.99)		(12.59)	
Short-term provisions	-		-	
Long-term provisions	-	2.36	-	(23.95)
Cash Generated From Operations		436.06		731.05
Income Tax paid		60.69		62.81
NET CASH FROM OPERATING ACTIVITIES Total (A)		375.37		668.24
CASH FLOW FROM INVESTING ACTIVITIES				
Investments (Purchased)/Sold				
Fixed Assets (Purchased)/Sold	(69.59)			
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(69.59)		
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital				
Dividend Paid				
Loan taken / (Repaid) in Secured Loan	(145.01)		(558.64)	
Interest paid	(143.66)		(309.73)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(288.67)		(868.37)
Net Increase/(Decrease) In Cash and Cash Equivalents Total (A+B+C)		17.10		(200.13)
Cash and Cash Equivalents -- Opening Balance		98.29		224.25
Cash and Cash Equivalents -- Closing Balance		115.39		24.12

Notes

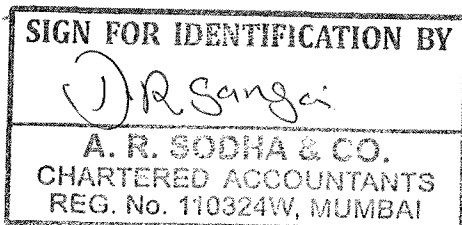
- The above un-audited financial results are reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 03.11.2023
- The Company is operating in a single segment.
- Subsequent to quarter ended 31st March 2023, the equity shares of the Company were split/ sub-divided such that each equity share having face value of INR 10/- (Rupees Ten only) fully paid-up, was sub-divided into five (5) equity shares having face value of INR 2/- (Rupees Two only) each, fully paid-up with effect from 5th May 2023 (Record Date). The Earnings Per Share (EPS) of the current quarter and all comparative periods presented above have been restated to give effect of the share split.
- The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

For Comfort Fincap Limited

Ankur Anil Agrawal
Director & Chairperson
DIN : 06408167



Place : Mumbai
Date : 03.11.2023





Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Review Report to
The Board of Directors
Comfort Fincap Limited

1. We have reviewed the accompanying statement of unaudited consolidated financial results of **Comfort Fincap Limited** ('the Company') and its associates (together referred to as the "the Group") for the quarter ended 30th September, 2023 and for the period from 1st April, 2023 to 30th September, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and the Circular, which is the responsibility of the Holding Company's management and has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. The statement includes the result of the following entities:
List of Associates
 - a) Lemonade Share and Securities Private Limited

5. Basis of Qualified Opinion

- i) The Company has not provided for defined benefit obligation in the nature of gratuity based on the requirement of Ind AS 19 i.e. "Employee Benefit", which requires defined benefit obligation to be recognised based on actuarial valuation basis. In absence of valuation we are unable to quantify the impact of above on the net profit for the quarter and half year ended 30th September, 2023 and liabilities as on reporting date.
6. Based on our review conducted as above and except for the possible effect of our observation reported in para 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.



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7. The consolidated unaudited financial results also includes the Group's share of profit/(loss) of Rs.(0.001) Lakhs for the half year ending on 30th September, 2023, as considered in the Statement, in respect of an associate, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these associates, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

For A.R. Sodha & Co.
Chartered Accountants
FRN 110324W

D.R. Sangoi

Dipesh Sangoi
Partner

M No. 124295

Place: Mumbai

Date: 3rd November, 2023

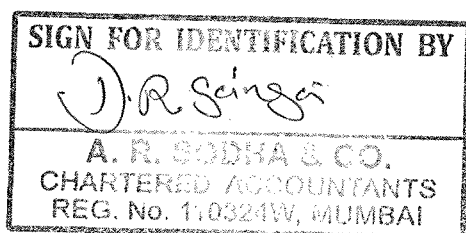
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COMFORT FINCAP LIMITED
STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

Sr no	Particulars	Quarter Ended			Half Year Ended		(Rs. in Lakhs)
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		(Un-Audited)			(Un-Audited)		(Audited)
1	Net Sales/Income from operations						
	i) Interest income	307.29	286.83	388.68	594.13	779.05	1425.76
	ii) Financial Advisory & Consultancy	10.00	0.00	0.00	10.00	24.63	24.63
	iii) Dividend income	0.74	0.30	0.73	1.04	0.91	1.17
	iv) Net Gain on Fair Value Changes	58.22	55.28	21.60	113.50	2.00	14.54
1	(a) Net Sales/Income from operations	376.26	342.41	411.00	718.67	806.58	1466.10
	(b) Other Income	0.99	0.13	0.88	1.12	1.93	7.19
	Total Income (a+b)	377.25	342.54	411.89	719.79	808.51	1473.28
2	Expenditure						
	a) Finance Costs	77.05	66.61	154.68	143.66	309.73	501.58
	b) Fees and commission expense	3.82	1.07	20.96	4.89	26.71	50.77
	c) Provision for Impaired Loans & Advances	1.19	0.00	-4.88	1.19	0.00	-10.07
	d) Employee Benefit Expenses	36.87	33.20	31.87	70.06	62.09	130.16
	e) Depreciation and Amortization Expense	1.11	0.15	0.06	1.26	0.11	0.22
	f) Other Expenses	35.41	35.26	22.21	70.67	53.17	142.78
	Total Expenditure (a+b+c+d+e+f)	155.45	136.29	224.91	291.74	451.81	815.44
3	Profit before Exceptional Items & Tax (1-2)	221.80	206.25	186.98	428.05	356.70	657.84
4	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	221.80	206.25	186.98	428.05	356.70	657.84
6	Tax Expenses						
	i) Income Tax	40.79	37.98	41.68	78.77	91.10	168.75
	ii) Income Tax of earlier years	0.00	0.00	0.00	0.00	0.00	0.81
	iii) Deferred Tax	17.00	17.74	5.42	34.75	0.59	0.06
7	Profit after tax (5-6)	164.01	150.52	139.88	314.53	265.02	488.23
8	Add : Share of (Profit)/Loss of Associate	0.00	0.00	-0.01	0.00	-0.02	0.00
9	Profit for the Period (after adjustment for Associate (7 + 8))	164.01	150.52	139.87	314.53	265.00	488.22
10	Other Comprehensive Income (OCI)						
	(a) Items not to be reclassified subsequently to profit and loss						
	- Gain / (Loss) on fair value of equity / MF instruments	0.00	0.00	0.00	0.00	0.00	0.00
	-Fair value changes of equity instruments through OCI	0.00	0.00	0.00	0.00	0.00	0.00
11	Total Comprehensive Income (9+10)	164.01	150.52	139.87	314.53	265.00	488.22
12	Paid up Equity Share Capital (Face Value Rs. 2/- each) (refer note no 3)	1085.13	1085.13	1085.13	1085.13	1085.13	1085.13
13	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	0.00	0.00	0.00	0.00	0.00	3923.04
14	Earning Per Share (EPS) (par value of Rs. 2/- each) (refer note no. 3)						
	Basic	0.30*	0.28*	0.26*	0.58*	0.49*	0.90
	Diluted	0.30*	0.28*	0.26*	0.58*	0.49*	0.90


*Not Annualised



CONSOLIDATED STATEMENT OF UNAUDITED ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2023

(Rs. in Lakhs)

	Particulars	Half year ended 30.09.2023	Half year ended 30.09.2022
I	ASSETS		
(1)	Financial Assets		
(a)	Cash and cash equivalents	115.39	24.12
(b)	Receivables		
i)	Trade Receivables	2.36	13.13
ii)	Other Receivables	-	-
(c)	Loans	7,282.68	8,919.47
(d)	Investments	513.39	387.35
(e)	Other Financial assets (to be specified)		
(2)	Non-Financial Assets		
(a)	Property, plant and equipment	70.53	1.18
(b)	Other non-financial assets	5.64	3.39
(3)	Non Current Asset held for sale	126.14	107.36
	TOTAL ASSETS	8,116.12	9,456.00
II	LIABILITIES AND EQUITY		
	Liabilities		
(1)	Financial Liabilities		
(a)	Payables		
	Trade payables due to Micro and Small Enterprises; and Other than Micro and Small Enterprises	17.36	14.16
(b)	Borrowings	2,616.43	4,548.67
(c)	Other financial liabilities	28.64	38.29
(2)	Non-Financial Liabilities		
(a)	Current tax liabilities (Net)	71.75	44.88
(b)	Deferred tax liabilities (Net)	59.25	25.03
(3)	EQUITY		
(a)	Equity Share capital	1,085.13	1,085.13
(b)	Other Equity	4,237.58	3,699.84
	TOTAL EQUITY AND LIABILITIES	8,116.12	9,456.00

SIGN FOR IDENTIFICATION BY

A. R. SODHA & CO.
CHARTERED ACCOUNTANTS
REG. No. 110324W, MUMBAI



CONSOLIDATED STATEMENT OF UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs. in Lakhs)

Particulars	Half year ended 30.09.2023		Half year ended 30.09.2022	
CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Tax for the year		428.05		356.70
Adjustments for :				
Interest Paid	143.66		309.73	
Depreciation	1.26		0.11	
Profit/(loss) from Sale of Equity Instruments held for trading	(113.50)		(2.00)	
Change in Fair Value of Equity Instruments held for trading	1.19		-	
Provision for Loans	-	32.61	-	307.84
Operating Profit before Working Capital change		460.66		664.54
Adjustments for :				
<u>Adjustments for (increase) / decrease in operating assets:</u>				
Trade receivables	3.10		(7.73)	
Short-term loans and advances	(32.41)		109.95	
Other financial asset	-		(2.17)	
Other current assets	-		-	
Other non-current assets	2.35	(26.96)	(9.58)	90.46
<u>Adjustments for increase / (decrease) in operating liabilities:</u>				
Trade payables	6.34		(11.36)	
Other current liabilities	(3.99)		(12.59)	
Short-term provisions	-		-	
Long-term provisions	-	2.36	-	(23.95)
Cash Generated From Operations		436.06		731.05
Income Tax paid		60.69		62.81
NET CASH FROM OPERATING ACTIVITIES Total (A)		375.37		668.24
CASH FLOW FROM INVESTING ACTIVITIES				
Investments (Purchased)/Sold				
Fixed Assets (Purchased)/Sold	(69.59)			
NET CASH USED IN INVESTING ACTIVITIES Total (B)		(69.59)		
CASH FLOW FROM FINANCING ACTIVITIES				
Issue of Equity Capital				
Dividend Paid				
Loan taken / (Repaid) in Secured Loan	(145.01)		(558.64)	
Interest paid	(143.66)		(309.73)	
NET CASH FROM FINANCING ACTIVITIES Total (C)		(288.67)		(868.37)
Net Increase/(Decrease) in Cash and Cash Equivalents Total (A+B+C)		17.10		(200.13)
Cash and Cash Equivalents -- Opening Balance		98.29		224.25
Cash and Cash Equivalents -- Closing Balance		115.39		24.12

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 03.11.2023
- The Company is operating in a single segment.
- Subsequent to quarter ended 31st March 2023, the equity shares of the Company were split/ sub-divided such that each equity share having face value of INR 10/- (Rupees Ten only) fully paid-up, was sub-divided into five (5) equity shares having face value of INR 2/- (Rupees Two only) each, fully paid-up with effect from 5th May 2023 (Record Date). The Earnings Per Share (EPS) of the current quarter and all comparative periods presented above have been restated to give effect of the share split.
- The figures have been re-grouped / re-arranged / re-classified / re-worked wherever necessary to make them comparable.

For Comfort Fincap Limited

Ankur Anil Agrawal
Director & Chairperson
DIN : 06408167



Place : Mumbai

Date : 03.11.2023

