

Ref No: CCL/SEC/2026-27/13

Date: August 13, 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 Thursday, August 13, 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., **Thursday, August 13, 2026** have *inter alia*, considered and approved the following matters:

1. Unaudited Financial Results (Standalone and Consolidated) for the quarter ended June 30, 2026 along with the Limited Review Report thereon issued by the M/s. Ankush Gupta & Associates, Chartered Accountants, Statutory Auditors of the Company which are enclosed herewith as **Annexure I**;
2. Appointment of M/s. Pravin Chandak and Associates, Chartered Accountants, as the Internal Auditor of the Company for the financial year 2026-27 which is approved and recommended by the Audit Committee.

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

3. Draft Notice convening Annual General Meeting ("AGM") of the Company to be held on Wednesday, September 23, 2026, through Video Conferencing ("VC")/ Other Audio-Visual Means ("OAVM"). The notice of the said AGM will be sent separately to the Stock Exchange and to the Members of the Company and will also be available on the Company's website at www.comfortcommotrade.com in due course.

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, August 16, 2026.



Kindly note that the meeting of the Board of Directors commenced at 03:15 P.M. and concluded at 03:50 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

Director

DIN: 06408167

Encl: A/a

COMFORT COMMOTRADE LIMITED

CIN : L51311MH2007PLC175688

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

Date: 13.08.2026

Independent Limited Review Report on Interim Unaudited Standalone Quarterly Financial Results ended on 30th June, 2026

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

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results (Standalone) of Comfort Commotrade Limited for the quarter ended on 30th June, 2026. 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: 26120478KTLPMX2324



COMFORT COMMOTRADE LIMITED

STATEMENT OF STANDALONE UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2026 (Un-audited)	31/03/2026 (Audited)	30/06/2025 (Un-audited)	31/03/2026 (Audited)
1	Net Sales/Income from operations				
	Income from Commodity and Broking Services	11.41	2.76	4.56	13.97
	Net gain on fair value changes	313.17	-1733.27	961.49	-1471.94
	(a) Net Sales/Income from operations	324.58	-1730.51	966.05	-1457.97
	(b) Other Income	3.54	5.72	7.12	87.28
	Total Income (a+b)	328.12	-1724.79	973.17	-1370.69
2	Expenditure				
	(a) Purchases in stock-in trade	2.37	0.00	0.00	0.00
	(b) Finance Cost	34.36	22.25	31.34	84.46
	(c) Employee Benefit Expense	49.29	46.05	35.95	163.10
	(d) Depreciation & Amortization Expense	0.00	0.00	0.78	1.38
	(e) Other Expenses	12.70	12.02	12.02	56.75
	Total Expenditure (a+b+c+d+e+f)	98.72	80.33	80.09	305.68
3	Profit before Exceptional Items & Tax (1-2)	229.40	-1805.11	893.08	-1676.38
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	229.40	-1805.11	893.08	-1676.38
6	Tax Expenses				
	i) Income Tax	0.00	-18.60	30.70	6.74
	ii) Deferred Tax	142.49	-422.67	201.09	-434.28
	iii) Tax of Earlier year	0.00	0.00	0.00	14.50
7	Profit after tax (5-6)	86.91	-1363.85	661.28	-1263.33
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	0.51	0.00	0.51
	- Tax impact on above	0.00	-0.13	0.00	-0.13
9	Total Comprehensive Income (7+8)	86.91	-1363.46	661.28	-1262.94
10	Paid-up Equity Share Capital (Face Value Rs.10/- Each)	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
12	Earning Per Share (EPS)				
	Basic	*0.87	*-13.61	*6.60	-12.61
	Diluted	*0.87	*-13.61	*6.60	-12.61
	*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 August 13, 2026.
- The financial results for the quarter ended March 31, 2026 represent the difference between the audited figure in respect of the full financial year and published figure upto the third quarter of the financial year.
- 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 : August 13, 2026.

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

Date: 13.08.2026

Independent Limited Review Report on Interim Unaudited Consolidated Quarterly Financial Results ended on 30th June, 2026

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

Dear Sir,

1. We have reviewed the accompanying Statement of Consolidated unaudited Financial Results of Comfort Commotrade Ltd. ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of profit/ loss and total comprehensive income/ loss for the quarter ended on 30th June, 2026 ("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.

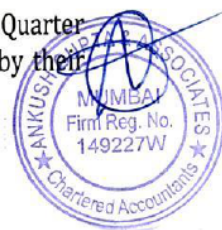
Attention is drawn to the fact that the unaudited consolidate figures for the corresponding months ended on 30th June, 2026 as reported in this consolidated financial results has been approved by the Parent Board but figures/ results of the subsidiary considered therein have not been subjected to review/ 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 30th June, 2026, 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. 522.03 lakhs, total revenue of Rs. 0 lakhs and loss of Rs. 25.38 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
UDIN: 26120478CBPMMB1748



COMFORT COMMOTRADE LIMITED

STATEMENT OF CONSOLIDATED UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2026

Sr. No.	Particulars	Quarter Ended			Year Ended
		30/06/2026 (Un-audited)	31/03/2026 (Audited)	30/06/2025 (Un-audited)	31/03/2026 (Audited)
1	Net Sales/Income from operations				
	Income from Commodity and Broking Services	11.41	5.16	4.56	137.02
	Net gain on fair value changes	313.17	-1733.27	961.49	-1471.94
	(a) Net Sales/Income from operations	324.58	-1728.10	966.05	-1334.92
	(b) Other Income	3.54	70.91	7.13	158.08
	Total Income (a+b)	328.12	-1657.19	973.18	-1176.84
2	Expenditure				
	(a) Purchases in stock-in trade	2.37	2.34	0.00	119.66
	(b) Finance Cost	34.36	22.25	31.34	84.46
	(c) Employee Benefit Expense	49.29	46.05	35.95	163.10
	(d) Depreciation & Amortization Expense	0.00	0.00	0.78	1.38
	(e) Other Expenses	38.09	29.75	16.10	87.75
	Total Expenditure (a+b+c+d+e+f)	124.11	100.39	84.17	456.34
3	Profit before Exceptional Items & Tax (1-2)	204.02	-1757.58	889.01	-1633.18
4	Exceptional Items	0.00	0.00	0.00	0.00
5	Profit before Tax (3-4)	204.02	-1757.58	889.01	-1633.18
6	Tax Expenses				
	i) Income Tax	0.00	-18.60	30.70	6.74
	ii) Deferred Tax	142.49	-422.67	201.09	-434.28
	iii) Tax of Earlier year	0.00	0.00	0.00	14.50
7	Profit after tax (5-6)	61.52	-1316.31	657.21	-1220.13
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	0.51	0.00	0.51
	- Tax impact on above	0.00	-0.13	0.00	-0.13
9	Total Comprehensive Income (7+8)	61.52	-1315.93	657.21	-1219.75
10	Paid-up Equity Share Capital (Face Value Rs.10/- Each)	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
12	Earning Per Share (EPS)				
	Basic	*0.61	*-13.14	*6.56	-12.18
	Diluted	*0.61	*-13.14	*6.56	-12.18
	*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 August 13, 2026.
- The financial results for the quarter ended March 31, 2026 represent the difference between the audited figure in respect of the full financial year and published figure upto the third quarter of the financial year.
- 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 : August 13, 2026.

For Comfort Commotrade Limited

Apeksha Kadam
Chairperson & Director
DIN : 08878724



Annexure II

Appointment of M/s. Pravin Chandak and Associates, Chartered Accountants as Internal Auditor of the Company

Name of the Internal Auditor	M/s. Pravin Chandak and Associates, Chartered Accountants
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment
Date & Term of appointment	August 13, 2026, and Appointment as an Internal Auditor of the Company for the financial year 2026-27.
Brief Profile of Services Offered	M/s. Pravin Chandak and Associates, a firm of Practicing Chartered Accountants offers services of Book keeping, Accounting, Taxation, Auditing, GST and Income tax.
Relationships between Directors inter-se	Not Applicable

COMFORT COMMOTRADE LIMITED

CIN : L51311MH2007PLC175688

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