Ref No: CIL/SEC/2026-27/39

Date: October 30, 2026

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phirozee Jeejeeboy Towers,
Dalal Street, Fort,
Mumbai - 400 001.
Scrip Code: 531216

Dear Sir/Madam,

Subject: Investor Presentation for Quarter – II for FY 26-27 on the Business Operations of the Company.

Pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("SEBI Listing Regulations"), and in relation to the captioned subject, we are submitting herewith the Investor Presentation for Quarter – II for FY 26-27 on the Business Operations of the Company.

The aforesaid information is also available on the website of the Company at www.comfortintech.com

This is for your information and records.

Yours faithfully,
For Comfort Intech Limited,

ANKUR AGRAWAL
Digitally signed by ANKUR AGRAWAL
Date: 2026.10.30 17:14:21 +05'30'

Ankur Agrawal
Director
DIN: 06408167

Encl: A/a

COMFORT INTECH

INVESTOR PRESENTATION

QUARTER II FY2026-27







DISCLAIMER

Certain statements in this report relating to the future growth and performance of Comfort Intech Limited are forward-looking statements based on current expectations and assumptions. These statements involve known and unknown risks, uncertainties, and other factors that may cause actual results, performance, or outcomes to differ materially from those expressed or implied. Factors that could influence such results include fluctuations in earnings, the Company's ability to manage growth effectively, regulatory changes in the financial and infrastructure sectors, competitive pressures, interest rate volatility, and overall economic conditions. The Company also faces challenges in attracting and retaining skilled professionals, addressing operational and compliance requirements, securing planned financing, and adapting to evolving government policies.

Any forward-looking statements contained in this report are subject to these risks and uncertainties and should not be regarded as assurances of future performance. Projections, forecasts, and industry data made by third parties and included herein have not been independently verified or adopted by the Company, and Comfort Intech Limited assumes no responsibility for such third-party information. The Company undertakes no obligation to update or revise any forward-looking statements, whether as a result of new information, future events, or otherwise.



ABOUT US

Comfort Intech Limited ("CIL") was originally incorporated as a public limited company under the name Comfort Finvest Limited on October 17, 1994. Subsequently, the company's name was changed to Comfort Intech Limited, and a fresh Certificate of Incorporation was obtained on March 24, 2000.

Our Founder & Chief Executive Officer, Mr. Anil Agrawal envisaged the growth of Comfort Intech as an integral part of his grand vision for the Comfort Group. Under his leadership, Comfort Intech evolved from being solely an investment company and carved out a distinct place for itself in the industry. His leadership inspired the vision of Mr. Ankur Agrawal, who currently helms the Comfort Group as its Promoter, redefined the company's potential and drove its transformation. Today, Comfort Intech boasts a resilient portfolio consisting of 2 business verticals: Trading of Goods and Appliances & Liquor Manufacturing and Distribution.

Empowered by our values, we are progressing on our future-fit journey.

Two Associate Companies

Lemonade Share & Securities Private Limited - 46.8%



Comfort Securities Limited - 40.8%

One Subsidiary



Liquors India Limited - 65.3%



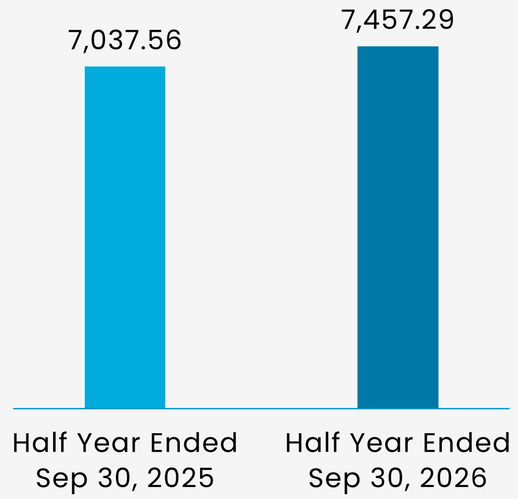


FINANCIAL PERFORMANCE

On Standalone Basis

Total Income

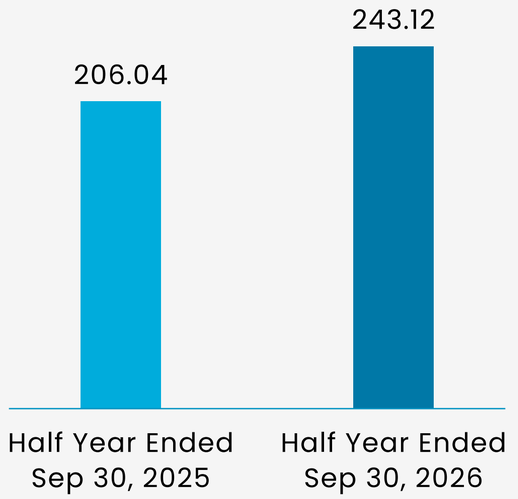
(₹ In Lakhs)



Total Income increased from ₹7,037.56 lakhs in the half year ended September 2025 to ₹7,457.29 lakhs in the half year ended September 2026, registering a year-on-year growth of 5.96%.

PBT

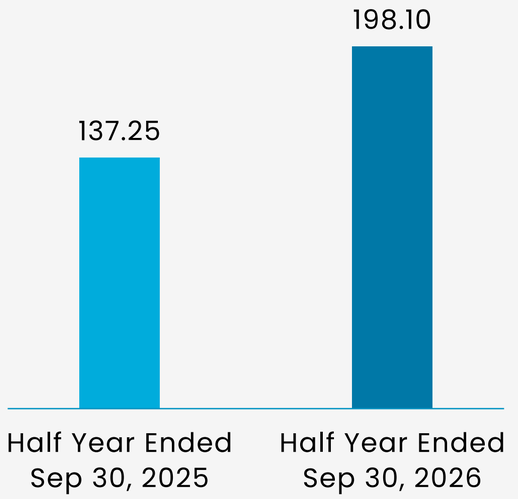
(₹ In Lakhs)



Profit Before Tax (PBT) increased from ₹206.04 lakhs in the half year ended September 2025 to ₹243.12 lakhs in the half year ended September 2026, reflecting a year-on-year growth of 17.99%.

PAT

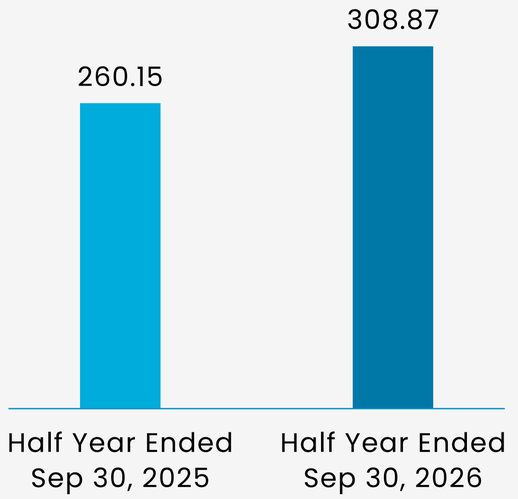
(₹ In Lakhs)



Profit After Tax (PAT) increased from ₹137.25 lakhs in the half year ended September 2025 to ₹198.10 lakhs in the half year ended September 2026, registering a year-on-year growth of 44.34%.

EBITDA

(₹ In Lakhs)



EBITDA increased from ₹260.15 lakhs in the half year ended September 2025 to ₹308.87 lakhs in the half year ended September 2026, reflecting a year-on-year growth of 18.73%.

This graph is for illustrative purposes only. The data presented is accurate and derived from the standalone financial statements. For a comprehensive understanding, please look at the detailed company's quarterly results of this investor presentation.

OUR OFFERINGS

A diversified Portfolio. One commitment to value creation.

LIQUOR DIVISION

(Subsidiary – Liquors India Limited)

Strategic Acquisition

Comfort Intech's strategic acquisition of Liquors India Limited (LIL) in Hyderabad marks a significant step toward backward integration in the liquor value chain.
Licensed production capacity:
1.56 million cases per year

Bottling Infrastructure

Distillery based in Hyderabad, Telangana, and is recognized as one of the leading units in the state. Spread across an expansive 2-acre industrial facility.

Proprietary Brands

The Company owns and markets premium proprietary brands such as
Deccan Blue & Gold Mark Whisky

OTHER DIVISION

Online Market Place

Offline Channel Trade

Agriculture & Bulk Commodities







FUTURE OUTLOOK
LIQUOR EXPANSION

Strengthening our footprint. Building iconic brands.
Creating long-term value.

Geographic Expansion

Expand across Telangana, Andhra Pradesh, Karnataka, Tamil Nadu and Kerala through regulatory approvals and distribution partnerships.

CSD & Canteen Channel

Supply premium liquor through CSD and military canteen networks catering to ~18 lakh CRPF & BSF personnel — targeting 3× revenue growth in the liquor segment by FY 2026–27.

Brand Strengthening

Invest in visibility, distribution depth, and BTL activations to build brand recall across all target states.

Portfolio Expansion

Launch new premium and semi-premium whisky variants aligned with regional and institutional preferences.



FUTURE OUTLOOK TRADING & COMMODITIES

Building a resilient trading ecosystem.
Creating value across cycles.

Diversified Trading Portfolio
A balanced presence across consumer goods, electronics, textiles, garments and agri-commodities strengthens resilience and supports consistent growth.

Omni-channel Distribution
Expanding reach through online marketplaces and traditional retail channels, backed by a nationwide distribution network.

Scalable Agri-Commodities
Growing the agri-commodities business with a focus on quality, reliable sourcing and long-term market stability.

Strategic Growth Opportunities
Strengthening global sourcing capabilities while expanding consumer goods distribution to unlock higher-margin growth.



COMFORT
INTECH







TELEPHONE

022-6894-8508/09

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info@comfortintech.com

WEBSITE

www.comfortintech.com

The Figures presented is accurate and derived from the standalone financial results for the Quarter and Half year ended September 30, 2026. For a comprehensive understanding, please look at the said financial results available on the website of the Company at: "www.comfortintech.com" and BSE Limited at: "www.bseindia.com"