



POLO QUEEN INDUSTRIAL AND FINTECH LIMITED

Regd. Off : 303/4/ 5, A to Z Industrial Premises, G. K. Marg, Lower Parel (W),
Mumbai - 400 013 (INDIA)
CIN NO. L72200MH1984PLC094539

February 13, 2026

BSE Limited

PhirozeJeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400001

Scrip Code: 540717

Metropolitan Stock Exchange of India Limited

Vibgyor Towers, 4th Floor,
Plot No.C-62, G- Block,
Bandra-Kurla Complex, Bandra (East),
Mumbai – 400098

Symbol: PQIF

Dear Sir/Madam,

Subject: Outcome of Board Meeting held today i.e. Friday, February 13, 2026

Reference: Intimation under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Further to our intimation dated February 05, 2026 and pursuant to Regulation 30 of Listing Regulations, we wish to inform you that the Board of Directors of Polo Queen Industrial and Fintech Limited ("the Company") at its meeting held today i.e. February 13, 2026, *inter-alia*, considered and approved the Unaudited Standalone and Consolidated Financial Results of the Company for the quarter ended December 31, 2025 and took note of the Limited Review Reports thereon. The copy of the said results along with the Limited Review Report is attached herewith as Annexure I.

The meeting of the Board of Directors of the Company commenced at 1:45 p.m. and concluded at 3:20 p.m.

The above can be accessed on the website of the Company www.poloqueen.com

We request you to kindly take the same on record.

Thanking you,

For **Polo Queen Industrial and Fintech Limited**

Prabhas Jiwanram Sanghai

Executive Director and Chief Financial Officer
DIN: 00302947



STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

(Rs. in Lacs)

Sr No.	PARTICULARS	Standalone						Consolidated					
		Quarter Ended		Nine Months Ended		Year Ended	Quarter Ended		Nine Months Ended		Year ended		
		Unaudited 3 months Ended 31.12.2025	Unaudited 3 months Ended 30.09.2025	Unaudited 3 months Ended 31.12.2024	Unaudited 9 months Ended 31.12.2025	Unaudited 9 months Ended 31.12.2024	Year ending 31.03.2025 (Audited)	Unaudited 3 months Ended 31.12.2025	Unaudited 3 months Ended 30.09.2025	Unaudited 3 months Ended 31.12.2024	Unaudited 9 months Ended 31.12.2025	Unaudited 9 months Ended 31.12.2024	Year ended 31.03.2025 (Audited)
1	Revenue												
	a. Revenue from Operations	1,665.94	2,066.76	1,717.06	5,454.65	6,618.66	8,042.07	1,665.94	2,066.76	1,717.06	5,454.65	6,618.66	
	b. Other Income	-	-	0.27	0.04	2.00	13.03	27.84	27.75	20.07	76.58	94.44	
	Total Revenue	1,665.94	2,066.76	1,717.33	5,454.69	6,620.66	8,055.10	1,693.78	2,094.51	1,737.13	5,531.23	6,713.10	
2	Expenses												
	a. Cost of material consumed	-	-	1.77	-	106.39	119.33	-	-	1.77	-	106.39	
	b. Purchase of Stock in Trade	1,309.90	1,601.35	1,261.25	4,212.66	5,133.49	6,163.26	1,309.90	1,601.35	1,261.25	4,212.66	5,133.49	
	c. Changes in inventories of finished goods, work-in-progress & stock-in-trade	(98.27)	17.06	(16.16)	(76.50)	(16.97)	(23.85)	(98.27)	17.06	(16.16)	(76.50)	(16.97)	
	d. Employee Benefit Expenses	106.40	118.08	109.60	321.84	341.21	458.04	106.40	118.08	109.60	321.84	341.21	
	e. Finance Cost	35.02	35.52	39.06	109.48	121.41	156.17	35.02	35.47	39.27	109.71	124.46	
	f. Depreciation and amortization expenses	6.84	6.81	7.66	20.46	20.69	28.40	6.84	6.81	7.66	20.46	20.69	
	g. Other Expenses	221.36	210.83	236.23	629.22	717.13	878.76	221.45	214.80	236.58	633.99	718.78	
	Total Expenses	1,581.25	1,989.65	1,639.41	5,217.16	6,423.35	7,780.11	1,581.34	1,993.57	1,639.97	5,222.16	6,428.05	
3	Profit/(Loss) before Exceptional Items and Tax(1-2)	84.69	77.11	77.92	237.53	197.31	274.99	112.45	100.94	97.16	309.08	285.05	
4	Exceptional Items	-	-	-	-	-	-	-	-	-	-	-	
5	Profit/(Loss) before tax (3+4)	84.69	77.11	77.92	237.53	197.31	274.99	112.45	100.94	97.16	309.08	285.05	
6	Tax Expenses												
7	Current Tax	28.13	22.83	25.48	70.65	58.69	83.28	34.00	27.81	28.73	85.84	75.73	
8	Deferred Tax	-	-	-	-	5.26	6.73	-	-	-	-	8.39	
9	Tax adjustment of earlier year	-	-	-	70.65	63.95	90.13	34.00	27.81	28.73	223.24	200.93	
10	Total Tax Expenses	28.13	22.83	25.48	166.88	133.36	184.86	78.45	73.13	68.43	223.24	170.66	
11	Profit/(Loss) for the period (5-6)	56.56	54.28	52.44	166.88	133.36	184.86	78.45	73.13	68.43	223.24	170.66	
12	Other Comprehensive Income (OCI)	-	-	-	-	-	-	-	-	-	-	-	
13	Total Other Comprehensive Income	56.56	54.28	52.44	166.88	133.36	184.86	78.45	73.13	68.43	223.24	170.66	
14	Net Profit/(loss) attributable to												
	a) Owners of Company	-	-	-	-	-	-	-	-	-	-	-	
	b) Non-Controlling Interest	-	-	-	-	-	-	-	-	-	-	(30.27)	
15	Other Comprehensive income attributable to												
	a) Owners of Company	-	-	-	-	-	-	-	-	-	-	-	
	b) Non-Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	
16	Total Comprehensive income attributable to												
	a) Owners of Company	-	-	-	-	-	-	78.45	73.13	68.43	223.24	170.66	
	b) Non-Controlling Interest	-	-	-	-	-	-	-	-	-	-	-	
17	Paid-up Equity Share Capital (Face Value of Rs. 2 per share)	6,715.00	6,715.00	6,715.00	6,715.00	6,715.00	6,715.00	6,715.00	6,715.00	6,715.00	6,715.00	6,715.00	
18	Reserves excluding revaluation reserves as per Balance Sheet of Previous accounting year						9,760.60						
19	Earnings Per Share (EPS) (of Rs.2/- each)(Adjusted not annualised)	0.02	0.02	0.02	0.05	0.04	0.06	0.02	0.02	0.02	0.07	0.06	
	(i) Basic EPS	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	
	(ii) Diluted EPS	0.02	0.02	0.02	0.05	0.04	0.06	0.02	0.02	0.02	0.07	0.06	
		Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	Not Annualised	

Notes: 1. The above unaudited financial results were reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on January 23, 2026. The said results have been subjected to a limited review by the Company's statutory auditors.
 2. The financial results are in accordance with the accounting policies followed by the company in preparation of its statutory accounts.
 3. The company does not have any Exceptional Items to report for the above period.
 4. Previous period's figures have been regrouped, wherever necessary, to conform to current period classification.
 5. There were no 'non-controlling interest' in the Group on any of the reporting periods presented above.

For and on behalf of Board of Directors of
 Polo Queen Industrial and Fintech Limited

PRABHAS SANGHAI
 Chairperson
 DIN:00302947

Limited Review Report - Standalone Financial Results

To,
The Board of Directors,
POLOQUEEN INDUSTRIAL & FINTECH LIMITED

We have reviewed the accompanying Statement of Standalone Unaudited Financial Results of **POLOQUEEN INDUSTRIAL & FINTECH LIMITED** ("the Company") for the quarter ended 31st December, 2025.

This statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results, prepared in accordance with the Indian Accounting Standards and other recognised 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, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR N.K. JALAN & CO.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 104019W



PLACE: MUMBAI
DATED: 13/02/2026
UDIN: 26011878VDXDOT5618



N.K. JALAN (PARTNER)
Membership No. 011878



N K JALAN & CO.

Chartered Accountants.

Limited Review Report - Consolidated Financial Results

To,
The Board of Directors,
POLOQUEEN INDUSTRIAL & FINTECH LIMITED

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of **Polo Queen Industrial & Fintech Limited** ("the Company") comprising its subsidiaries for the Quarter ended 31st December, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No. CIR/CFD/CMD1/ 80 /2019 dated July 19, 2019 ('the Circular'). This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been compiled from the related interim Consolidated Financial Statements which has been prepared in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), specified under Section 133 of the Companies Act 2013, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

The consolidated financial result includes the results of the subsidiaries namely Polo Queen Capital Limited, Polo Queen Pharma Trade Industry Limited and Polo Queen Solutions Limited.

We conducted our review of the Statement 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. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.



Our conclusion on the Statement is not modified in respect of our reliance on the interim financial information certified by the Management.

FOR N.K. JALAN & CO.
CHARTERED ACCOUNTANTS
FIRM REG. NO. 104019W

PLACE: MUMBAI
DATED: 13/02/2026
UDIN: 26011878HVWLPA4690



A handwritten signature in black ink, appearing to read "N.K. Jalan".

N.K. JALAN (PARTNER)
Membership No. 011878