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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF POLO QUEEN SOLUTIONS LIMITED

Report on the audit of the Ind AS Financial Statements

Opinion

We have audited the accompanying Ind AS financial statements of Polo Queen Solutions Limited ("the Company"), which comprise the balance sheet as at 31 March 2022, and the statement of Profit and Loss (including other comprehensive income), statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us the aforesaid Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2022, and profit, total comprehensive income, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified opinion.

Other information

The Company's management and Board of Directors is responsible for the other information. The other information comprises the information included in the Company's annual report but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover



the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and those charged with governance for the standalone Ind AS financial statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Ind AS financial statements that give a true and fair view of the financial position, financial performance including other comprehensive income, changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Ind AS financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditors' Responsibility for the Audit of the Ind AS Financial Statements

Our objectives are to obtain reasonable assurance about whether the Ind AS financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Ind AS financial statements.

As part of an audit in accordance with SAs. We exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Identify and assess the risks of material misstatement of the Ind AS financial statements, whether due to
fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence
that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material

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misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Ind AS financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the Ind AS financial statements, including the disclosures, and whether the Ind AS financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Report on other Legal and Regulatory Requirements

- 1. As required by the Companies (Auditor's Report) Order, 2020, ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Companies Act, 2013 and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanation given to us, we give in "Annexure 1", a statement on the matters specified in paragraphs 3 & 4 of the Order, to the extent applicable.
- 2. As required by section 143(3) of the Act, we report that:
- a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.



- c) The Balance Sheet, the Statement of Profit and Loss including other comprehensive income, the Cash Flow Statement and the statement of changes in equity dealt with by this Report are in agreement with the books of account.
- d) In our opinion, the aforesaid Ind AS Financial Statements comply with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act, read with relevant rules issued thereunder.
- e) On the basis of the written representations received from the directors as on 31st March, 2022, taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2022, from being appointed as a director in terms of Section 164(2) of the Act.
- f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, we give our separate Report in "Annexure 2".
- g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.



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

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

PLACE: MUMBAI DATED: 27-04-2022 UDIN: 22011878AIIGCS8622

Annexure 1 to the Independent Auditors' Report

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

- (i) The company has not yet acquired any Property, plant and Equipment and Intangible Assets, accordingly provision of clause (i) (a), (b), (c), (d) and (e) of order are not applicable to Company.
- (ii) The Company does not have any inventory, accordingly provision of clause (ii) (a) and (b) of order are not applicable to Company.
- (iii) As per the information and explanation given to us, the company has not made any investments, provided any guarantee and security to companies, firms, Limited Liability Partnerships and any other parties, Except for Unsecured loans to one party during the year.
 - (a) The Company had granted loan of Rs. 4,45,000/- to one entity and the same is repaid by the party during the current year itself in full along with interest.
 - (b) In our opinion and according to the information and explanations given to us, the terms and conditions of the aforesaid loans granted by the Company are not prejudicial to the interest of the Company.
 - (c) In respect of loans granted during the year, the schedule of repayment of principal and payment of interest in respect of such loans has not been stipulated however the same is repaid in the current year itself by the party.
 - (d) No amount is overdue for more than ninety days. The Company has neither granted any loan which has fallen due in current year and the loan has been renewed or extended any fresh loan to settle the existing loan nor the company granted any loan which is repayable on demand and accordingly provisions of clause (iii) (e) and (f) of the Order are not applicable to the company.
- (iv) As per the information and explanation given to us in respect of loans, investments, guarantees and securities, the Company has complied with the provisions of Section 185 and 186 of the Act.
- (v) In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits from the public within the provisions of Sections 73 to 76 of the Act and the rules framed there under. Therefore, the provisions of clause (v) of paragraph 3 of the Order are not applicable to the Company.
- (vi) As per the information and explanations given to us, in respect of the class of industry in which the Company falls, the maintenance of cost records has not been prescribed by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013. Therefore, the provisions of clause (vi) of paragraph 3 of the Order are not applicable to the Company.

(vii) In respect of statutory dues:

(a) The company is generally regular in depositing with appropriate authorities, undisputed statutory dues including provident fund, employees' state insurance, income tax, goods and service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues applicable to it with the appropriate authorities. According to the information and explanations given to us, no undisputed amounts payable in



respect of above dues were in arrears, as at 31st March, 2022 for a period of more than six months from the date they became payable.

- (b) According to the information and explanations given to us, there are no dues of income tax or sales tax or service tax or duty of customs or duty of excise or value added tax or cess which have not been deposited on account of any dispute.
- (viii) According to the information and explanations the company has not surrendered or disclosed any previously unrecorded income during the year in tax assessments under the Income Tax Act, Therefore, the provisions of clause (viii) of paragraph 3 of the Order are not applicable to the Company.
- (ix) According to the information and explanation given to us, during the year the company has not taken any loan and has not defaulted in any repayment of dues to bank / financial institutions. The Company has not taken loan from government or has no dues to debenture holders, accordingly the provisions of clause (ix) of paragraph 3 of the Order are not applicable to the Company.
- (x) The Company has not raised moneys by way of initial public offer or further public offer (including debt instrument) or term loans Therefore, the provisions of clause (x) of paragraph 3 of the Order are not applicable to the Company.
- (xi) During the course of our examination of the books and records of the Company, carried out in accordance with the generally accepted auditing practices in India, and according to the information and explanations given to us, we have neither come across any instance of fraud by the Company or any fraud on the Company by its officers or employees, noticed or reported during the year, nor have we been informed of any such instance by the management. No form u/s 143 (12) of the Companies Act has been filed with the Central Government and no whistle blower complaints has been received by the company.
- (xii) In our opinion, the Company is not a Nidhi Company. Therefore, the provisions of clause (xii) of paragraph 3 of the Order are not applicable to the Company.
- (xiii) As per the information and explanation given to us, all transactions entered into by the Company with the related parties are in compliance with Sections 177 and 188 of Act, where applicable and the details have been disclosed in the Financial Statements etc., as required by the applicable accounting standards.
- (xiv) Since the Companies paid up share capital is less than fifty crore rupees, turnover less than two hundred crore rupees, Outstanding loans or borrowings from banks or public financial institutions less than one hundred crore rupees and outstanding deposits less than twenty five crore rupees at any point of time during the preceding financial year the company is not required to maintain to appoint internal auditor as per section 138 and Rule 13 of Companies (Accounts) Rules, 2014.
- (xv) The Company has not entered into any non-cash transactions with directors or persons connected with him. Therefore, the provisions of clause (xv) of paragraph 3 of the Order are not applicable to the Company.
- (xvi) As per the information and explanation given to us, the Company is not required to be registered under Section 45-IA (6) of the RBI Act, 1934.

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(xvii) The Company has earned profit in the current financial year and in the immediately preceding financials y Therefore, the provisions of clause (xvii) of paragraph 3 of the Order are not applicable to the Company.

- (xviii) In the said year no resignation of statutory auditor has been taken place, therefore, the provisions of clause (xviii) of paragraph 3 of the Order are not applicable to the Company.
- (xix) As per the information and explanation given to us, and after consideration of financial ratios and other details in respect to financials aspects of the Company it can be viewed that the Company has enough financial assets so as to pay off financial liabilities and there is no material uncertainty as on the date of report of meeting the liabilities existing at the balance sheet date.
- (xx) Since the Companies net worth is less than five hundred crores rupees, turnover less than one thousand crores rupees and net profit less than five crores rupees during the financial year since the provisions of section 135 of the Act are not applicable to the company, Therefore, the provisions of clause (xx) of paragraph 3 of the Order are not applicable to the Company.
- (xxi) As per the information and explanation given to us, the company has no subsidiaries during the year Therefore, the provisions of clause (xxi) of paragraph 3 of the Order are not applicable to the Company.



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

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

PLACE: MUMBAI DATED: 27-04-2022 UDIN: 22011878AIIGCS862

Annexure 2 to the Independent Auditors' Report

(Referred to in paragraph 2 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of POLO QUEEN SOLUTIONS LTD ("the Company") as of 31st March, 2022 in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing specified under section 143(10) of the Act to the extent applicable to an audit of internal financial controls, both issued by the ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.



Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2021, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the ICAI. Our opinion is not modified in respect of this matter.

PLACE: MUMBAI DATED: 27-04-2022 UDIN: 22011878AIIGCS862



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

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

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Notes to Balance Sheet and Statement of Profit and Loss			Notes to Balance Sheet and Statement of Profit and Loss 1-16	14.76	- 14.76 28
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POLO QUEEN SOLUTIO			
Statement of Profit and Loss for the p	Note No.	For the Year end March 31, 2022 Amt in Thousands	For the Year end March 31, 2021 Amt in Thousands
Revenue			
I. Revenue from Operations (Gross)		-	÷
II. Other income	8	61.73	61.44
III. Total Income (I+II)		61.73	61.44
IV. Expenses			
Cost of materials consumed		-	÷
Cost of Services rendered		-	
Purchase of stock-in-trade (Traded goods)		-	E
Changes in inventories of finished goods, work-in-progress and stock-in-			
trade		-	8
Employee Benefits Expenses		-	=
Finance Cost		-	
Depreciation and Amortization Expenses			-
Other Expenses	9	38.96	48.46
Total Expenses (IV)		38.96	48.46
V. Profit/(loss) before Tax		22.77	12.97
VI. Tax expense:			
1. Current Tax		5.92	2.02
2. Deferred Tax		-	=
VII. Profit/(Loss) for the period		16.85	10.95
VIII. Other comprehensive income			
- Items that will not be reclassified to profit or loss			
Remeasurements of the defined benefit plans		-	-
Income tax on above		-	-
- Items that will be reclassified to profit or loss			
Net change in fair values of investments other than equity shares		-	-
carried at fair value through OCI			
Income tax on above		-	
Total Other Comprehensive Income		-	
IX. Total comprehensive income for the period		16.85	10.95
In. Total comprehensive income for the period		10.05	10.33
Earnings per share	10	0.34	0.22
Basic and diluted earnings per share	10	0.34	0.22
Notes to Balance Sheet and Statement of Profit and Loss	1-16		
As per our report of Even Date		For POLO QUEEN SOLUT	IONS LIMITED
For N. K. JALAN & CO.	\		1
Chartered Accountants	the	n	~ · / · /) -
Firm Reg No : 104019 W	RABHAS SAN		
Leves 24 Mayur	DIRECTOR (DIN - 00302		DIRECTOR/ (DIN - 00181745)
$\left[\begin{array}{c} \mathbf{Z} \left(\begin{array}{c} Apartaneous (Wost) \\ Vile Parte (Wost) \\ Vile Parte (Most) \\ 2\end{array}\right)\right]$		NAM	/
CA N K JALAN PROPRIETOR Mem. No. 011878		11211	7
PROPRIETOR		100 /	
Mem. No. 011878		UDIT P SANGHAI	
with the state of the second		DIRECTOR	

DIRECTOR (DIN - 06725206)

Place : Mumbai Date : 27-04-2022

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Statement of Cash Flow for the year	ended warch 31, 2022	
Particulars	For the Year end	For the Year end
	March 31, 2022 Amt in Thousands	March 31, 2021 Amt in Thousands
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	22.77	12.97
Adjustments for:		
Depreciation and amortisation expense	-	-
Interest income	-61.73	-61.44
Operating Profit before Working Capital changes	-38.96	-48.46
Changes in assets and liabilities		
Increase/(Decrease) in Trade Payables	-	-
Increase/(Decrease) in Other Current Liabilities	-13.50	15.75
Increase/(Decrease) in Short Term Provisions	-	-
Decrease/ (Increase) in Trade Receivables	-	-
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Other Current Assets	-	-
(Increase)/Decrease in Short Term Loans & Advances		-
Cash Generated From Operations	-52.46	-32.71
Income taxes paid	4.37	4.61
NET CASH FLOW FROM (USED IN) OPERATING ACTIVITIES	-56.83	-37.32
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of tangible assets	-	-
Purchase of Investment	-	-
NET CASH PROVIDED BY/(USED IN) INVESTING ACTIVITIES		-
CASH FLOWS FROM FINANCING ACTIVITIES		
Issue of Share Capital		-
Increase/(Decrease) in short term borrowings	-	-
Long term borrowings	-	-
Interest income	61.73	61.44
NET CASH USED IN FINANCING ACTIVITIES	61.73	61.44
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	4.90	24.12
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE PERIOD	455.99	431.87
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	460.89	455.99
As per our report Of Even Date	For POLOQUEEN SOLU	JTIONS LIMITED
For N. K. JALAN & CO.		
Chartered Accountants	100 - Vor	1.1
Firm Reg No : 104019 W	VERY P	MAN
	PRABHAS SANGHAI	RAHUL KUMAR SANGHAI DIRECTOR
peoples (24 Mayor Apartalents Apartalents	DIRECTOR (DIN - 00302947)	(DIN - 00181745)
August Z (Npartation 16 Wile Parte (Westh) Wile Parte (Westh)	(DIN - 00302947)	(DIN-00181/43)
	21	
CANKJALAN GHARTERED ACCOUNT	, , , , , , , , , , , , , , , , , , ,	
	$\langle \rangle c^{2}$	1.
Mem. No. 011878	UDIT P SAL	ICHAI

UDIT P SANGHAI DIRECTOR (DIN - 06725206)

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Place : Mumbai Date : 27-04-2022

POLO QUEEN SOLUTIONS LIMITED

Accompanying notes to the financial statements for the year ended 31st March, 2022

1. SIGNIFICANT ACCOUNTING POLICIES

Corporate Information

Polo Queen Solution Limited is a Public Limited Company domiciled in India and incorporated under the Companies Act 2013. The Company is engaged in the Data processing activities.

(i) Basis of Preparation of financial statements:

These financial statements have been prepared in accordance with the generally accepted accounting principles in India under the historical cost convention (except for certain financial instruments that are measured at fair values at the end of each reporting period) on accrual basis to comply in all material aspects with the Indian Accounting Standards (hereinafter referred to as the 'Ind AS') as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.

(ii) Basis of Measurement

These financial statements are prepared under the historical cost convention unless otherwise indicated

(iii) Key estimates and assumptions

The preparation of financial statements requires management to make judgments, estimates and assumptions in the application of accounting policies that affect the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Continuous evaluation is done on the estimation and judgments based on historical experience and other factors, including expectations of future events that are believed to be reasonable. Information about critical judgments in applying accounting policies, as well as estimates and assumptions that have the most significant effect to the carrying amounts of assets and liabilities within the next financial year, are as follows:

- Recognition of deferred tax assets
- Fair value of financial instruments
- Provisions and Contingent Liabilities

(iv) Measurement of fair values

The Company's accounting policies and disclosures require the measurement of fair values for financial instruments.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximizing the use of relevant observable inputs and minimizing the use of unobservable inputs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorized within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 Valuation techniques for which the lowest level input that is significant to the fair value measurement is Unobservable

(v) Non – derivative Financial instruments

Financial assets and liabilities are recognised when the Company becomes a party to the contractual provisions of the instrument. Financial assets and liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value measured on initial recognition of financial asset or financial liability

Cash and cash equivalents

The Company considers all highly liquid financial instruments, which are readily convertible into known amounts of cash that are subject to an insignificant risk of change in value and having original maturities of three months or less from the date of purchase, to be cash equivalents. Cash and cash equivalents consist of balances with banks which are unrestricted for withdrawal and usage

Financial assets at fair value through other comprehensive income (FVTOCI)

Financial assets are measured at fair value through other comprehensive income if these financial assets are held within a business whose objective is achieved by both collecting contractual cash flows that give rise on specified dates to solely payments of principal and interest on the principal amount outstanding and by selling financial assets.

Financial assets at fair value through profit or loss (FVTPL)

Financial assets are measured at fair value through profit or loss unless it is measured at amortised cost or at fair value through other comprehensive income on initial recognition. The transaction costs directly attributable to the acquisition of financial assets and liabilities at fair value through profit t or loss are immediately recognised in profit or loss.

Off setting of financial instruments

Financial assets and financial liabilities are off set and the net amount is reported in financial statements if there is a currently enforceable legal right to off set the recognised amounts

and there is an intention to settle on a net basis, to realise the assets and settle the liabilities simultaneously.

(vi) Impairments of Non-financial assets

The carrying values of assets / cash generating units at each balance sheet date are reviewed for impairment if any indication of impairment exists.

If the carrying amount of the assets exceed the estimated recoverable amount, impairment is recognized for such excess amount. The impairment loss is recognized as an expense in the Statement of Profit and Loss, unless the asset is carried at revalued amount, in which case any impairment loss of the revalued asset is treated as a revaluation decrease to the extent a revaluation reserve is available for that asset

When there is indication that an impairment loss recognized for an asset in earlier accounting periods which no longer exists or may have decreased, such reversal of impairment loss is recognized in the Statement of Profit and Loss, to the extent the amount was previously charged to the Statement of Profit and Loss.

(vii) Revenue recognition

Revenue is recognized upon transfer of control of promised products or services to customers in an amount that reflect the consideration which the company expects to receive in exchange for those products or services

Revenue is measured based on the transaction price, which is the consideration, adjusted for volume discount, price concessions and incentives, if any as specified in the contract with the customer. Revenue also excludes taxes collected from customers

Interest income from financial assets is recognized when it is probable that economic benefits will flow to the Company and the amount of income can be measured reliably

(viii) Taxes on Income

Income tax expense comprises current and deferred tax and is recognized in the Statement of Profit and Loss except to the extent that it relates to items recognized directly in equity or in OCI

Current tax

Current tax comprises the expected tax payable or receivable on the taxable income or loss for the year and any adjustment to the tax payable or receivable in respect of previous years. It is measured using tax rates enacted or substantively enacted at the reporting date

Deferred Tax

Deferred income tax is recognised using the Balance Sheet approach. Deferred income tax assets and liabilities are recognized for deductible and taxable temporary differences arising between the tax base of assets and liabilities and their carrying amount, except when the deferred income tax arises from the initial recognition of an asset or liability in a transaction that is not a business combination and affects neither accounting nor taxable profit or loss at the time of the transaction.

Deferred tax assets are recognised only to the extent that it is probable that either future taxable profits or reversal of deferred tax liabilities will be available, against which the

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deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised.

The carrying amount of a deferred tax asset shall be reviewed at the end of each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred income tax asset to be utilised.

Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the end of the reporting period and are expected to apply when the related deferred tax asset is realised or the deferred tax liability is settled.

Deferred tax assets and liabilities are off set when there is a legally enforceable right to set off current tax assets and liabilities and when the deferred tax balances relate to the same taxation authority

(ix) Accounting for provisions, contingent liabilities and contingent assets

Provisions are recognized, when there is a present legal or constructive obligation as a result of past events, where it is probable that there will be outflow of resources to settle the obligation and when a reliable estimate of the amount of the obligation can be made. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows. Where the effect is material, the provision is discounted to net present value using an appropriate current market-based pretax discount rate and the unwinding of the discount is included in finance costs.

Contingent liabilities are recognised only when there is a possible obligation arising from past events, due to occurrence or non-occurrence of one or more uncertain future events, not wholly within the control of the Company, or where any present obligation cannot be measured in terms of future outflow of resources, or where a reliable estimate of the obligation cannot be made. Obligations are assessed on an ongoing basis and only those having a largely probable outflow of resources are provided for.

Contingent assets are not disclosed in the financial statements unless an inflow of economic benefits is probable

(x) Earnings per share

Basic Earnings per share is calculated by dividing the net profit / (loss) for the period attributable to the equity shareholders by the weighted average number of equity shares outstanding during the period. The Company did not have any potentially dilutive securities in any of the year presented.

Notes to financial statements for the year ended March 31, 2022

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Particulars	As at March 31, 2022 Amt in Thousands	As at March 31, 2021 Amt in Thousands
Note 2		
Deferred Tax Assets		
Preliminary Expenses balance as per Income tax Act	-	8
Preliminary Expenses balance as per Companies act	-	<u>-</u>
Difference on balances	-	-
Defferd tax Asstes on above	-	-
	and a second	-
		8) (C
Note 3		
Cash and cash equivalents		
Cash on hand	0.06	0.06
Balance with banks		
- Current accounts	460.83	455.93
	460.89	455.99
Note 4		
Current tax assets		
Income tax Receivable	2.82	4.37
	2.82	4.37

Statement of Changes in Equity (SOCIE)			
		A	I
(a) Equity share capital	Note	Amount in Thousands	
Balance as at April 1, 2020	5	500.00	
Changes in equity share capital during 2020-21		-	
Balance as at March 31, 2021		500.00	
Changes in equity share capital during the year		-	
Balance as at March 31, 2022		500.00	
(b) Other equity		Amount in Thousands	
		Reserves & Surplus	
Particulars	Note	Retained Earnings	
Deleves et April 1, 2020	6	(79.81)	
Balance at April 1, 2020	0		
Profit for the year		10.95	
Other comprehensive income for the year		_	
Tax adjustments relating to prior years		0.96	
Balance at March 31, 2021		(67.90)	
			1
Profit for the year		16.85	
Other comprehensive income for the year			
Tax adjustments relating to prior years			
Balance at March 31, 2022		(51.05)	
As per our report of Even Date For N. K. JALAN & CO. Chartered Accountants Firm Reg No : 104019 W CA N K JALAN PROPRIETOR Mem. No. 011878	For POL PRABHASSA DIRECTO (DIN - 0030	DR	RAHUL KUMAR SA DIRECTOR (DIN - 001817
Place : Mumbai		DIRECTOR (DIN - 06725206)	

Note :	5
Share	capita

a.

Share capital	Amt in Thousands	Amt in Thousands
	31-Mar-22	31-Mar-21
Details of authorised, issued and subscribed share capital		
Authorised Capital		
1,00,000 Equity shares of Rs 10/- each	1,000.00	1,000.00
Issued, Subscribed and fully Paid up		
50,000 Equity shares of Rs 10/- each	500.00	500.00
	500.00	500.00

b. Reconciliation of number of shares at the beginning and at the end of the year

Particulars	31-Ma	-22	31-Ma	r-21
	No. of shares	Amt in	No. of shares	Amt in
		thousands.		thousands.
Shares outstanding at the beginning of the year	50,000	500.00	50,000	500.00
Add: Shares issued during the year	-	-	3 - 1	-
Shares outstanding at the end of the year	50,000	500.00	50,000	500.00

c. Shareholders holding more than 5 % of equity shares as at the end of the year

Particular	31-Ma	r-22	31-Ma	r-21
	No. of shares	Percentage	No. of shares	Percentage
Equity shares held by Holding Company				
Polo Queen Industrial and Fintech Limited	49,994	99.88%	49,994	99.88%

d. The company has only one class of shares referred to as equity shares having a par value of Rs 10/- each. Each holder of equity shares is entitled to one vote per share.

e. Particulars of Shareholding of Promoters

Shares held by Promoters at the end of the year			% Change
Promoter Name	No. of Shares	% of total shares	during the year
Polo Queen Industrial and Fintech Limited	49,994	99.88%	-

Notes to financial statements for the year ended March 31, 2022

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Particulars	As at March 31, 2022	As at March 31, 2021
	Amt in Thousands	Amt in Thousands
Note 6		
Other Equity		
Refer statement of change of equity for detailed movement in equity balance		
Retained Earnings	(51.05)	(67.90)
	(51.05)	(67.90)
Nete 7		
Note 7		
Other current liabilities	44.76	20.26
Creditor for expenses	14.76	28.26
	14.76	28.26

Particulars	For the year ended March 31, 2022 Amt in Thousands	For the year ended March 31, 2021 Amount in Thousand
Note 8		
Other Income		
Interest income on :		
 Loans and Advances to related Party 	61.58	61.
- Loans and Advances to Other	0.15	10
	(1.72)	
	61.73	61.
Note 9		
Other Expenses		-
Repairs and Maitenance	3.00	3.
Rates and taxes	3.78	6.
Legal and professional fees	10.90	19.
Auditor Fees	12.50	12.
Bank charges	0.52	0.
Books, Periodicals & Membership	5.00	5.
Filing Fees	3.26	1.
Miscellaneous expenses		-
	38.96	48.
9(i): Auditor's Fees:		
Payment to Auditor towards		
(a) Statutory Audit fees	12.50	12.
(b) Taxation matters	1.7	
(c) Other Services		
 A second s	12.50	12.

Note to financial statements for the year ended 31 March 2022

Note 10: Earnings per share (EPS)

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Basic EPS amounts are calculated by dividing the profit for the year attributable to equity holders of the Company by the weighted average number of Equity shares outstanding during the year.

Diluted EPS amounts are calculated by dividing the profit attributable to equity holders of the parent (after adjusting profit impact of dilutive potential equity shares, if any) by the aggregate of weighted average number of Equity shares outstanding during the year and the weighted average number of Equity shares that would be issued on conversion of all the dilutive potential Equity shares into Equity shares.

Particulars	March 31, 2022	March 31, 2021
i. Profit attributable to equity holders Profit attributable to equity holders of the Company for basic and diluted EPS (Amount in Thousands)	16.85 16.85	10.95 10.95
 ii. Weighted average number of ordinary shares Issued ordinary shares Add/(Less): Effect of shares issued/ (bought back) Weighted average number of shares at March 31 for basic and diluted EPS 	50,000 50,000	50,000 - 50,000
iii. Basic and diluted earnings per share (Rs)	0.34	0.22

Note to financial statements for the year ended 31 March 2022

Note 11 : Financial Risk Management

The Company's business activities are exposed to financial risks, namely Credit risk, Liquidity risk. The Company's Senior Management has the overall responsibility for establishing and governing the Company's risk management framework.

i. Credit risk

Credit risk is the risk of financial loss to the Company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the Company's receivables from customers and investment securities. Credit risk is managed through credit approvals, establishing credit limits and continuously monitoring the creditworthiness of customers to which the Company grants credit terms in the normal course of business. The Company establishes, if require an allowance for doubtful debts and impairment that represents its estimate of incurred losses in respect of trade and other receivables and investments.

ii. Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting the obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. The Company's approach to managing liquidity is to ensure, as far as possible, that it will have sufficient liquidity to meet its liabilities when they are due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation.

Management monitors rolling forecasts of the Company's liquidity position on the basis of expected cash flows. This monitoring includes financial ratios and takes into account the accessibility of cash and cash equivalents.

Note 12 : Capital Management

For the purpose of the Company's capital management, capital includes issued capital and other equity reserves. The primary objective of the Company's Capital Management is to maximise shareholders value. The Company manages its capital structure and makes adjustments in the light of changes in economic environment and the requirements of the financial covenants.

The Company monitors capital using Adjusted net debt to equity ratio. For this purpose, adjusted net debt is defined as total debt less cash and bank balances.

Particular	(Rs. In Thousands)			
	As at 31st March 2022	As at 31st March 2021		
Non- Current borrowing	-	-		
Current borrowings	-	-		
Gross debt	-	-		
Less : Cash and cash equivalents	460.89	455.99		
Less : Other bank balances	-	2.		
Adjusted net debt	(460.89)	(455.99)		
Total Equity	448.95	432.10		
Adjusted Net debt to Equity ratio	(1.03)	(1.06)		

Note: 13	Related party Disclosure				
	1. Relationships				
	Enterprises in which Key Management Personnel have signif	icant Influence			
a	Polo Queen Industrial and Fintech Ltd				
	Polo Queen Capital Ltd				
	Key Management Personnel and their relatives:				
	. Rahul Kumar Sanghai	Director			
	Prabhas Sanghai	Director			
	Udit P Sanghai	Director			
	-				
	2. Amount involved for parties referred in 1 (a) and 1 (b)			(F	Rs. In Thousand
	Nature of Transactions Re	Refer	red in	Referred in	
		1	a)	1	(b)
		As at March 31, 2022	As at March 31, 2021	As at March 31, 2022	As at March 31 2021
	Opening balance - Receivable / (payable)	-	-	-	-
	Interest Received	61.58	61.44	-	-
	Loan given	445.00	422.00	-	-
	Loan repayment during the year	506.58	483.44	-	-
	Clasing halance Bassivable ((payable)				-
	Closing balance - Receivable / (payable)	-	-	-	-
Note: 14	Previous year's figures have been regrouped / rearranged w				
Note: 1	Previous year's figures have been regrouped / rearranged w current year. Segment Reporting is not applicable.				
Note: 1	 Previous year's figures have been regrouped / rearranged wicurrent year. Segment Reporting is not applicable. Financials Ratios: 	herever necessary,	so as to make the		
Note: 1	 Previous year's figures have been regrouped / rearranged wicurrent year. Segment Reporting is not applicable. <u>Financials Ratios:</u> Current Ratio 	herever necessary, FY 2021-22	so as to make the		
Note: 1	 Previous year's figures have been regrouped / rearranged wicurrent year. Segment Reporting is not applicable. Financials Ratios: 	herever necessary, FY 2021-22 31.42	so as to make the		
Note: 1	 Previous year's figures have been regrouped / rearranged wicurrent year. Segment Reporting is not applicable. <u>Financials Ratios:</u> Current Ratio Net Capital Turnover Ratio 	herever necessary, FY 2021-22 31.42 7.27	so as to make the		
Note: 1! Note 16	Previous year's figures have been regrouped / rearranged wi current year. Segment Reporting is not applicable. <u>Financials Ratios:</u> Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed	FY 2021-22 31.42 7.27 0.37	so as to make the	em comparable w	ith those of the
Note: 1 Note 16	Previous year's figures have been regrouped / rearranged wi current year. Segment Reporting is not applicable. <u>Financials Ratios:</u> Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed	FY 2021-22 31.42 7.27 0.37	so as to make the		ith those of the
Note: 1 Note 16 As per c For N. K Charter	Previous year's figures have been regrouped / rearranged wi current year. Segment Reporting is not applicable. <u>Financials Ratios:</u> Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed	FY 2021-22 31.42 7.27 0.37	so as to make the	em comparable w	ith those of the
Note: 1 Note 16 As per c For N. K Charter	Previous year's figures have been regrouped / rearranged wi current year. Segment Reporting is not applicable. <u>Financials Ratios:</u> Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed	FY 2021-22 31.42 7.27 0.37	so as to make the	em comparable w	ith those of the
Note: 1 Note 16 As per c For N. K Charter	Previous year's figures have been regrouped / rearranged wicurrent year. Segment Reporting is not applicable. Financials Ratios: Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed Fur report Of Even Date JALAN & CO. Ed Accountants No : 104019 W	FY 2021-22 31.42 7.27 0.37	so as to make the	em comparable w	ith those of the
Note: 1 Note 16 As per c For N. K Charter	Previous year's figures have been regrouped / rearranged wi current year. Segment Reporting is not applicable. Financials Ratios: Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed ur report Of Even Date JALAN & CO. ed Accountants g No : 104019 W	FY 2021-22 31.42 7.27 0.37 0.05	So as to make the		ith those of the
Note: 1 Note 16 As per c For N. K Charter Firm Re	Previous year's figures have been regrouped / rearranged will current year. Segment Reporting is not applicable. Financials Ratios: Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed Pur report Of Even Date JALAN & CO. ed Accountants No : 104019 W Anartarents	FY 2021-22 31.42 7.27 0.37 0.05	For POLO QUE		MITED
Note: 19 Note 16 As per c For N. K Charter Firm Re CA N K	Previous year's figures have been regrouped / rearranged will current year. Segment Reporting is not applicable. Financials Ratios: Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed Pur report Of Even Date JALAN & CO. ed Accountants No : 104019 W Anartarents	FY 2021-22 31.42 7.27 0.37 0.05	So as to make the		MITED
Note: 19 Note 16 As per c For N. K Charter Firm Re CA N K PROPRI	Previous year's figures have been regrouped / rearranged will current year. Segment Reporting is not applicable. Financials Ratios: Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed Pur report Of Even Date JALAN & CO. ed Accountants No : 104019 W Anartarents	FY 2021-22 31.42 7.27 0.37 0.05	For POLO QUE		MITED
Note: 19 Note 16 As per c For N. K Charter Firm Re CA N K PROPRI	Previous year's figures have been regrouped / rearranged will current year. Segment Reporting is not applicable. Financials Ratios: Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed Pur report Of Even Date JALAN & CO. ed Accountants No : 104019 W An Mayur Anartarents	FY 2021-22 31.42 7.27 0.37 0.05	For POLO QUE		MITED
Note: 19 Note 16 As per c For N. K Charter Firm Re CA N K PROPRI	Previous year's figures have been regrouped / rearranged will current year. Segment Reporting is not applicable. Financials Ratios: Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed Pur report Of Even Date JALAN & CO. ed Accountants No : 104019 W An Mayur Anartarents	FY 2021-22 31.42 7.27 0.37 0.05	For POLO QUE		MITED
Note: 19 Note 16 As per c For N. K Charter Firm Re CA N K PROPRI	Previous year's figures have been regrouped / rearranged will current year. Segment Reporting is not applicable. Financials Ratios: Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed ur report Of Even Date JALAN & CO. ed Accountants g No : 104019 W VALAN ETOR	FY 2021-22 31.42 7.27 0.37 0.05	For POLO QUEL BHAS SANGHAT IRECTOR - 00302947 UDIT P SANGHAT		MITED
Note: 1 Note 16 As per c For N. K Charter Firm Re CA N K. PROPRI Mem. N	Previous year's figures have been regrouped / rearranged will current year. Segment Reporting is not applicable. Financials Ratios: Current Ratio Net Capital Turnover Ratio Net Profit Ratio Return on Capital Employed Pur report Of Even Date JALAN & CO. ed Accountants No : 104019 W An Mayur Anartarents	FY 2021-22 31.42 7.27 0.37 0.05	For POLO QUEL BHAS SANGHAT IRECTOR - 00302947		MITED

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