

Date: 11th February, 2025

To,
The Manager,
Department of Corporate Services,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.

Scrip Code: 506122

Subject: Outcome of the Board of Directors meeting held today i.e., 11th February, 2025 as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company had considered and approved *inter-alia* the following matters in their meeting held today i.e., 11th February, 2025 commenced at 02:30 P.M. and concluded at 03:30 P.M.

1. The Board has approved the Un-Audited Financial results (Standalone) for the 3rd quarter ended 31st December, 2024 (F.Y. 2024-25) along with the Limited Review Report of the Auditors. The said results have been reviewed by the audit Committee and approved by the Board of Directors of the Company, as enclosed.

This is for your information and record please.

Thanking you,

Yours faithfully,
For Kairosoft AI Solutions Limited

SAGAR
KHURANA
Digitally signed by
SAGAR KHURANA
Date: 2025.02.11
15:52:13 +05'30'

Sagar Khurana
Managing Director
DIN: 07691118



s. agarwal & co.
CHARTERED ACCOUNTANTS

123, Vinobapuri, Lajpat Nagar - II
New Delhi - 110 024
Phones : Off. : 29830625, 29838501
E-mail : sagarwal1910@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF INTERIM STANDALONE FINANCIAL RESULTS

**TO THE BOARD OF DIRECTORS OF
KAIROSOFT AI SOLUTIONS LIMITED
CIN: L22209DL1982PLC256291**

Dear Sir,

We have reviewed the accompanying statement of unaudited financial results of **KAIROSOFT AI SOLUTIONS LIMITED** for the quarter and nine month ended **December 31, 2024**. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (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 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 provides 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 except that:

As per RBI Circular dated 8th April 1999, in case of a company if the financial assets are more than 50% of its total Assets (Netted off by intangible assets) and Income from the financial assets is more than 50% of Gross income of the company, the company should get itself registered as NBFC u/s 45-IA of Reserve Bank of India Act 1934.

During the Quarter ended December 31, 2024, the company is satisfying both the criteria as mentioned in above RBI Circular but it has not registered itself as NBFC causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable 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 S. Agarwal & Co.
Chartered Accountants
(Firm Registration No. 000808N)

S. N. Agarwal
Partner
Membership Number: 012103
UDIN: 25012103BMJBON2652

Place of Signature: New Delhi
Date: February 11, 2025



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2024

(Rs in lakhs)

Particulars	Three Months Period Ended			Nine Months Period Ended		Year Ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Income						
(a) Revenue From Operations:						
Interest Income	47.65	44.30	35.98	137.85	119.36	180.11
Total revenue from operations	47.65	44.30	35.98	137.85	119.36	180.11
(b) Other Income	-	-	-	-	-	-
Total Income	47.65	44.30	35.98	137.85	119.36	180.11
II EXPENSES						
Fees & Commission Expense	-	0.22	-	0.22	-	0.22
Impairment on Financial Assets(Loans)	1.07	0.54	0.08	17.46	2.13	-0.49
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
Employee benefits expenses	8.82	9.05	6.91	23.50	21.50	64.74
Finance costs	-	-	-	-	-	-
Depreciation and amortization expenses	0.73	0.31	0.33	1.36	0.99	1.32
Other expenses	8.05	1.34	29.42	14.73	36.28	63.17
Total expenses	18.67	11.46	36.73	57.27	60.90	128.96
III Profit before tax	28.98	32.84	(0.75)	80.58	58.46	51.15
Exceptional items	(80.00)	-	-	(80.00)	-	505.64
Profit/(loss) after Exceptional items	108.98	-	-	160.58	-	(454.49)
IV Less: Tax expense						
(1) Current tax	20.14	-	(0.19)	20.14	13.94	-
(2) Deferred tax	4.43	-	(0.39)	(0.34)	-0.39	-
(3) Previous year tax Expense	-	-	-	-	-	-
Total tax expense	24.58	-	(0.58)	20.48	14.34	-
V Profit after tax (VII-VIII)	84.40	32.84	(0.16)	140.09	44.13	-454.50
VI Other Comprehensive Income						
A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
B (i) Items that will be reclassified to profit or loss	-	-	-	-	-	-
(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
VII Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	84.40	32.84	(0.16)	140.09	44.13	(454.50)
VIII Paid up equity share capital (Face value Rs. 10/- per share)	40.00	40.00	40.00	40.00	40.00	40.00
IX Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	2,033.67
X Earnings per equity share (not annualized)						
(1) Basic	21.10	8.21	(0.04)	35.02	11.03	(113.63)
(2) Diluted	21.10	8.21	-0.04	35.02	11.03	(113.63)
See accompanying notes to the financial results						

Notes :

- (1) These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards Amendment) Rules, 2016 and other recognized accounting practices and policies to the extent applicable.
- (2) The above unaudited financial results for the quarter ended on 31st December 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 11th of February, 2025.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended 31st December 2024.
- (4) Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.
- (5) The company has no Subsidiary/associate/ joint venture company(ies).

For and on behalf of board of directors of
Kairosoft AI Solutions Limited

For KAIROSOFT AI SOLUTIONS LIMITED

Sagar Khurana
MANAGING DIRECTOR
DIN : 07691118

Director

Date: 11/02/2025
Place: New Delhi

SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(Rs. in Lakhs)

Particulars	Quarter Ended			Nine Months Period Ended		Previous year ended
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
(a) Loans and Advances	44.98	44.30	35.65	135.18	118.53	179.29
(b) Unallocable	2.67	-	0.83	2.67	0.83	0.83
Total	47.65	44.30	36.48	137.85	119.36	180.12
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	47.65	44.30	36.48	137.85	119.36	180.12
Segment Results						
Profit/(Loss) before interest and tax						
(a) Loans and Advances	44.98	44.30	35.65	135.18	118.53	-505.64
(b) Unallocable	-16.00	-11.47	24.50	-54.60	0.83	51.15
TOTAL	28.98	32.83	60.15	80.58	119.36	-454.49
Other unallocable expenditure net off un allocable income & other comprehensive income	-80.00	-	60.90	(80.00)	60.90	-
Profit before tax	108.98	32.83	-0.75	160.58	58.45	(454.49)
Segment Asset						
(a) Sale of share and securities	-	-	3.28	-	3.28	-
(b) Loans and Advances	2,391.31	2,175.92	2,746.79	2,391.31	2,746.79	169.03
Total	2,391.31	2,175.92	2,750.08	2,391.31	2,750.08	169.03
Unallocable Assets	276.39	276.42	61.62	276.39	61.62	2,162.93
Net Segment asset	2,667.70	2,452.35	2,811.70	2,667.70	2,811.70	2,331.95
Segment Liabilities						
(a) Loans and Advances	68.26	315.05	25.00	68.26	25.00	20.00
Total	68.26	315.05	25.00	68.26	25.00	20.00
Unallocable Liabilities	365.52	7.93	-	365.52	-	238.29
Net Segment Liabilities	433.79	322.99	25.00	433.79	25.00	258.29
Capital employed						
(a) Fabric	-	-	-	-	-	336.42
(b) Loans and Advances	2,233.91	2,129.36	2,786.70	2,233.91	2,786.70	1,665.69
Unallocable	-	-	-	-	-	71.56
Total	2,233.91	2,129.36	2,786.70	2,233.91	2,786.70	2,073.67

For and on behalf of board of directors of
Kairosoft AI Solutions Limited

For KAIROSOFT AI SOLUTIONS LIMITED

Sagar Khurana
MANAGING DIRECTOR
DIN : 07691118

Director

Date: 11/02/2025
Place: New Delhi