

(Formerly Known as Pankaj Piyush Trade And Investment Limited)
CIN: L22209DL1982PLC256291

Date: 24.05.2025

To,
Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street
Mumbai- 400001

Ref.: Scrip Code: 506122

Subject: Submission of Annual Secretarial Compliance Report for the Year Ended March 31, 2025 as per regulation 24A of SEBI (LODR), Regulations, 2015

Dear Sir/Ma'am,

This is in reference to captioned subject, please find enclosed herewith Annual Secretarial Compliance Report issued by *Sumit Bajaj & Associates, practicing company secretaries*, for the year ended March 31, 2025 pursuant to Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2007 and SEBI Circular No. CIR/CFO/CMDI/ 114/ 2019 dated October 8, 2019.

Request you to take the above on record and acknowledge receipt of the same.

Thanking you,

Yours Faithfully

For KAIROSOFT AI SOLUTIONS LIMITED
(Formerly Known as Pankaj Piyush Trade and Investment Limited)

SAGAR
KHURANA
Digitally signed by
SAGAR KHURANA
Date: 2025.05.24
14:21:49 +05'30'

Sagar Khurana
Managing Director
DIN: 07691118



Sumit Bajaj & Associates

(Practicing Company Secretaries)

Office Address: 401, Surya Kiran Building, K.G. Marg, New Delhi-110001

Email Id: cssumitbajaj@gmail.com, Tel: +91-9910613098

Registration No. S2019DE677200, Peer Review No. 2885/2023

SECRETARIAL COMPLIANCE REPORT OF **KAIROSOFT AI SOLUTIONS LIMITED** (Formerly Known as Pankaj Piyush Trade and Investment Limited)

FOR THE YEAR ENDED 31ST MARCH, 2025

We have conducted the review of compliance of the applicable statutory provisions and the adherence to good corporate practices by **Kairosoft AI Solutions Limited (Formerly Known as Pankaj Piyush Trade and Investment Limited)** bearing CIN: **L22209DL1982PLC256291** (hereinafter referred as the listed entity), having its registered office DPT612, F-79& 80, DLF Prime Towers, Okhla Industrial Estate, South Delhi, New Delhi, Delhi, India, 110020, in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. Secretarial Review was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, during the conduct of Review, we hereby report that the listed entity has, during the Review Period covering the Financial Year ended on March 31, 2025, complied with the statutory provisions listed hereunder in the manner and subject to the reporting made hereinafter.

We Sumit Bajaj & Associates, Whole Time Practicing Company Secretaries have examined:

- (a) All the documents and records made available to us and explanation provided by **Kairosoft AI Solutions Limited (Formerly Known as Pankaj Piyush Trade and Investment Limited)** ("the listed entity").
- (b) The filings/submissions made by the listed entity to the stock exchanges,
- (c) Website of the listed entity,
- (d) Any other document/filing, as may be relevant, which has been relied upon to make this certification, For the **year ended 31st March, 2025** in respect of compliance with the provisions of:
 - (a) The Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
 - (b) The Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/guidelines issued thereunder, have been examined, include:

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; **(Applicable for the period under review)***

**This is to inform you that the Board of Directors had approved the raising of funds through a Rights Issue of up to ₹20.00 crore (Rupees Twenty Crores) to eligible equity shareholders, in accordance with applicable laws including the SEBI (ICDR) Regulations, 2018, SEBI Listing Regulations, and the Companies Act, 2013. Dated 20th November, 2024.*





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Pursuant to the basis of allotment finalized and approved by BSE Limited (designated stock exchange) on **March 07, 2025**, the Rights Issue Committee, at its meeting held on **March 10, 2025**, approved the allotment of **7,82,956** equity shares at an issue price of ₹250.00 per share (including a premium of ₹240.00 per share) to eligible allottees.

(Source: Outcome of Board Meeting and Right Issue Committee, BSE Limited)*

- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018; **(Not applicable for the period under review)**
- (e) Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014; **(Not applicable for the period under review)**
- (f) Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008; **(Not applicable for the period under review)**
- (g) Securities and Exchange Board of India (Issue and Listing of Non-Convertible and Redeemable Preference Shares) Regulations, 2013; **(Not applicable for the period under review)**
- (h) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (i) Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 and circulars/guidelines issued thereunder;
- (j) Securities and Exchange Board of India (Depositories and Participants) Regulations, 2018 and circulars/guidelines issued thereunder;

We hereby report that, during the Review Period the compliance status of the listed entity is appended as below:

S. No.	Particulars	Compliance Status (Yes/ No/ NA)	Observation/ Remarks by PCS
1.	Secretarial Standards: The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.	Yes	NA
2.	Adoption and timely updating of the Policies: - All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities - All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI	Yes Yes	NA
3.	Maintenance and disclosures on Website: - The Listed entity is maintaining a functional website - Timely dissemination of the documents/ information under a separate section on the website - Web-links provided in annual corporate governance	Yes	NA



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	reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website		
4.	Disqualification of Director: None of the Director(s) of the Company is/ are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	NA
5.	Details related to Subsidiaries of listed entities have been examined w.r.t.: (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	NA	The company does not have any subsidiary Company.
6.	Preservation of Documents: The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	NA
7.	Performance Evaluation: The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/during the financial year as prescribed in SEBI Regulations.	Yes	NA
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all related party transactions; or (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ratified/rejected by the Audit Committee, in case no prior approval has been obtained.	Yes Not Applicable	NA
9.	Disclosure of events or information: The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	Yes	NA
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	NA
11.	Actions taken by SEBI or Stock Exchange(s), if any: No action(s) has been taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein.	NA	NA
12.	Additional Non-compliances, if any: No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.	NA	No further Non-Compliance observed.

Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI

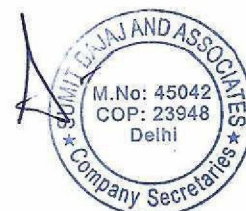


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Email Id: csumitbajaj@gmail.com, Tel: +91-9910613098Registration No. S2019DE677200, Peer Review No. 2885/2023Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/ NA)	Observations /Remarks by PCS*
1.	Compliances with the following conditions while appointing/re-appointing an auditor		
	i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.	NA No* NA	NA 1. *M/s. Ajay Rattan & Co., Chartered Accountants (FRN: 012063N) resigned as Statutory Auditors of the Company on 29th August 2024. The resigning auditor has not provided the Limited Review Report for Q2 (September 2024). 2. *The resigning auditors, M/s. Ajay Rattan & Co., did not submit the Limited Review Report for the quarter ended 30th September 2024, as per SEBI Circular CIR/CFD/CMD1/114/2019 October 18, 2019 3. * The Audit Committee and the Board of Directors, in their meeting held on 29th August 2024, approved the appointment of M/s. S. AGARWAL & CO., Chartered Accountants (Firm Registration No. 000808N), New Delhi, to fill the casual vacancy caused by the resignation of the previous statutory auditors. 4. *Further, the Limited Review Report for the quarter ended 30th September 2024 was issued by M/s. S. AGARWAL & CO., Chartered Accountants, in compliance with the applicable regulatory requirements.
2.	Other conditions relating to resignation of statutory auditor		





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	i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee: a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings. b. In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information / explanation sought and not provided by the management, as applicable. c. The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor. ii. Disclaimer in case of non-receipt of information: The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed	NA NA NA NA NA	
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	entity/ its material subsidiary has not provided information as required by the auditor.		
3.	The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure- A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.	NA	

and based on the above examination, we hereby report that, during the Review Period:

- (a) The listed entity has complied with the provisions of the above Regulations and circulars/ guidelines issued thereunder, except in respect of matters specified below:

Sr. No.	Compliance Requirement (Regulations / circulars/ guide- lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
NA										

- (b) The listed entity has taken the following actions to comply with the observations made in previous reports.

Sr. No.	Compliance Requirement (Regulation s/ circulars/ guide- lines including specific clause)	Regulation/ Circular No.	Deviations	Action Taken by	Type of Action (Advisory/ Clarification/ Fine/Show Cause Notice/ Warning, etc)	Details of Violation	Fine Amount	Observations/ Remarks of the Practicing Company Secretary	Management Response	Remarks
-	-	-	-	-	-	-	-	-	-	-

Assumptions & limitation of scope and review:





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1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. My responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial records and books of account of the listed entity.
4. This report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (LODR) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

For Sumit Bajaj & Associates
(Practicing Company Secretary)



CS Sumit Bajaj
(Proprietor)
C. P. No: 23948
M. No.: 45042

Date: 19-05-2025

Place: New Delhi

UDIN: A045042G000378100