



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 three month ended June 30, 2025**. 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 June 30, 2025, 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: 25012103BMJBRB2988

Place of Signature: New Delhi
Date: August 5, 2025



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

KAIROSOFT AI SOLUTIONS LIMITED
(Formerly Known as Pankaj Piyush Trade and Investment Limited)
CIN: L22209DL1982PLC256291
Registered Office: DPT-612, DLF Prime Tower, Okhla Industrial Area,
Phase-1, New Delhi-110020

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

Particulars	Three Months Period Ended			Year Ended
	30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
I Income				
(a) Revenue From Operations:				
Artificial Intelligent	90.03	-	-	-
Total revenue from operation	90.03	-	-	-
(b) Other Income	30.09	39.33	45.90	177.18
Total Income (a+b)	120.12	39.33	45.90	177.18
II EXPENSES				
Impairment of Financial Instrument	-	-	15.86	-
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-
Employee benefits expenses	31.47	44.00	5.63	67.50
Finance costs	0.11	-2.28	-	0.08
Depreciation and amortisation expenses	8.54	1.57	0.31	2.93
Other expenses	249.54	395.76	5.34	425.59
Fee and Commission	-	0.22	-	-
Total expenses	289.66	439.27	27.14	496.11
III Profit/(loss) before tax and Exceptional Items	(169.54)	(399.94)	18.76	(318.92)
Exceptional Items	-	-	-	(80.00)
Profit/(loss) before tax	(169.54)	(399.94)	18.76	(238.92)
IV Less: Tax expense:				
(1) Current tax	-	(20.14)	-	-
(2) Deferred tax	4.56	-	(4.09)	0.34
Total Tax expense	4.56	(20.14)	(4.09)	0.34
V Profit (Loss) after tax	(174.10)	(379.36)	22.85	(239.26)
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 re-classified 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 (DIII+KIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(174.10)	(379.36)	22.85	(239.26)
VIII Paid up equity share capital (Face value Rs. 10/- per share)	118.30	118.30	40.00	118.30
IX Reserves excluding Revaluation Reserves	3,505.47	1,879.09	-	3,673.50
X Earnings per equity share (for continuing operation):				
(1) Basic	(14.72)	(32.07)	5.71	(20.23)
(2) Diluted	(14.72)	(32.07)	5.71	(20.23)

Notes:

- 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 from time to time.
- The above unaudited financial results for the quarter ended on June 30, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 05th August, 2025.
- The statutory auditors have carried out limited review of the above results for the quarter ended 30th June, 2025. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- The figures for the preceding 3 months ended 31.03.2025 are the balancing figures between the audited figures in respect of the full financial year ended 31.03.2025 and the year to date figures upto the third Quarter of that financial year, which were subjected to limited review.
- Figures for the previous period have been regrouped wherever considered necessary so as to confirm to the classification of the current period.

For and on behalf of board of directors of
Kairosoft AI Solutions Limited
(Formerly Known as Pankaj Piyush Trade and Investment Limited)

For KAIROSOFT AI SOLUTIONS LIMITED

Sagar Khurana
Director
DIN : 07691118

Director

Date: 05.08.2025
Place: New Delhi

Utilisation from the proceeds of Right Issue

A Net proceeds from Right issue. 19,57,41,000

B Utilisation from the proceeds of Right Issue:

Particular	Amount
Capital Expenditure	2,48,88,000
General corporate Purpose	2,66,44,382
Working Capital	8,10,11,026
Closing Balance in Bank	5,80,22,400
Total	19,05,65,808

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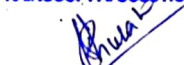
SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(Rs. in Lakhs)

Particulars	Quarter Ended			Previous year ended
	30.06.2025	31.03.2025	30.06.2024	31.03.2025
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
Segment Revenue				
(a) Loans and Advances	-	132.20	45.90	177.18
(b) Artificial Intelligence	90.03	-	-	-
(c) Unallocable	30.09	-2.67	-	-
Total	120.12	129.53	45.90	177.18
Less: Inter Segment Revenue	-	-	-	-
Net Sales/Income From Operations	120.12	129.53	45.90	177.18
Segment Results				
Profit/(Loss) before interest and tax				
(a) Loans and Advances	-	26.02	45.90	71.00
(b) Artificial Intelligence	-178.20	(386.99)	-	(389.99)
(c) Unallocable	8.66	13.07	(27.14)	-2.93
TOTAL	-169.54	(347.90)	18.76	(321.92)
Other unallocable expenditure net off unallocable income & other comprehensive income	-	-	-	(80.00)
Profit before tax	(169.54)	(347.90)	18.76	(241.92)
Segment Asset				
(a) Loans and Advances	-	(162.39)	2,040.24	-162.39
(b) Artificial Intelligence	835.61	1,998.76	-	1,998.76
Total	835.61	1,836.37	2,040.24	1,836.37
Unallocable Assets	3,005.69	-166.25	291.72	-166.25
Net Segment asset	3,841.29	1,670.12	2,331.96	1,670.12
Segment Liabilities				
(a) Loans and Advances	-	-35.55	20.00	-35.55
(b) Artificial Intelligence	33.99	255.27	-	255.27
Total	33.99	219.72	20.00	219.72
Unallocable Liabilities	-16.46	-307.48	238.29	-307.48
Net Segment Liabilities	17.53	-87.76	258.29	-87.76
Capital employed				
(a) Loans and Advances	3,823.77	-	-	3,991.80
(b) Artificial Intelligence	-	-	-	-
Unallocable	-	-	-	-
Total	3,823.77	-	-	3,991.80

For and on behalf of board of directors of
Kairosoft AI Solutions Limited
(Formerly Known as Pankaj Piyush Trade and Investment Limited)

For KAIROSOFT AI SOLUTIONS LIMITED



Director

Sagar Khurana
Director
DIN : 07691118

Date: 05-08-2025
Place: New Delhi