

Date: 14th November, 2025

To
The Listing Department
BSE Limited
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street Mumbai, Maharashtra - 400001

Sub: Outcome of Board Meeting under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

REF: KAIROSOFT AI SOLUTIONS LTD (SCRIP CODE: 506122)

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("**SEBI Listing Regulations**"), we would like to inform you that Board of Directors at their meeting held today, i.e., **Friday, 14th day of November, 2025 commenced at 03:00 P.M and concluded at 06:15 P.M.** at the Registered Office of the Company situated at DPT612, F-79& 80, DLF Prime Towers, Okhla Industrial Estate, South Delhi, New Delhi-110020 inter alia has considered and approved:

The Un-Audited Financial Results along with Limited Review Report for the Quarter and half year ended 30th September, 2025. The same is enclosed herewith and marked as **Annexure-I**.

This is for your kind information and record

Thanking you

For KAIROSOFT AI SOLUTIONS LIMITED
(formerly known as Pankaj Piyush Trade and Investment Limited)

Naina Soni
Company Secretary and Compliance Officer
Mem No. A76572



s. agarwal & co.
CHARTERED ACCOUNTANTS

Annexure-I

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 Six month ended Sep 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 that 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: 25012103BMJBWQ8361

Place of Signature: New Delhi
Date: Nov 14, 2025



STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER, 2025

(Rs in Lakhs)

	Particulars	Three Months Period Ended			Six Months Period Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
	Revenue From Operations:						
(a)	Artificial Intelligent	123.00	90.03	-	213.03	-	-
	Total revenue from operations	123.00	90.03	-	213.03	-	-
(b)	Other Income	24.32	30.09	44.30	54.41	90.20	177.18
	Total Income	147.32	120.12	44.30	267.44	90.20	177.18
II	EXPENSES						
	Fees & Commission Expense	-	-	0.22	-	0.22	-
	Impairment on Financial Assets(Loans)	-	-	0.54	-	16.39	-
	Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
	Employee benefits expenses	30.91	31.47	9.05	62.38	14.68	67.50
	Finance costs	0.25	0.11	-	0.36	-	15.18
	Depreciation and amortisation expenses	10.35	8.54	0.31	18.89	0.63	2.93
	Other expenses	35.04	249.54	1.34	284.58	6.69	410.49
	Total expenses	76.55	289.66	11.46	366.21	38.61	496.10
III	Profit/(loss) before tax and Exceptional items	70.77	(169.54)	32.84	(98.77)	51.60	(318.92)
	Exceptional items	-	-	-	-	-	(80.00)
	Profit/(loss) after tax and Exceptional items	70.77	(169.54)	32.84	(98.77)	51.60	(238.92)
IV	Tax expense:						
	(1) Current tax	-	-	-	-	-	-
	(2) Deferred tax	0.35	4.56	0.00	4.91	(4.09)	-
	Total tax expense	0.35	4.56	0.00	4.91	(4.09)	0.34
V	Profit after tax (III-IV)	70.42	(174.10)	32.84	(103.68)	55.69	(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 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 (V+VI)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	70.42	(174.10)	32.84	(103.68)	55.69	(239.26)
VIII	Paid up equity share capital (Face value Rs. 10/- per share)	118.30	118.30	40.00	118.30	40.00	118.30
IX	Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	3,505.47	-	3,505.47	-	3,673.50
X	Earnings per equity share (not annualised)						
	(1) Basic	5.95	(14.72)	8.21	(8.76)	13.92	(20.23)
	(2) Diluted	5.95	(14.72)	8.21	(8.76)	13.92	(20.23)
	See accompanying notes to the financial results						

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 (1) 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 recognised accounting practices and policies to the extent applicable.
- (2) The above unaudited financial results for the quarter ended on 30th September, 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th November, 2025.
- (3) The statutory auditors have carried out limited review of the above results for the quarter ended September 30th, 2025. However, the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- (4) 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: 14 November, 2025
Place: New Delhi

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2025

(Rs in Lakhs)

PARTICULARS	Half Year Ended 30.09.2025	As at Previous Year Ended 31.03.2025
ASSETS		
Non-Current Assets		
Property, plant & equipment		
Tangible	11.96	8.71
Intangible Assets	148.44	-
Intangible Assets underdevelopment	1,042.52	19.87
Financial Assets		
Investments	957.26	0.50
Loans	1,124.65	2,054.28
Other Financial Assets	174.14	174.14
Other Non-Current Assets	0.08	0.08
Total Non-Current Assets	3,459.05	2,257.58
Current Assets		
Inventories	-	-
Financial Assets		
Trade Receivables	254.98	-
Cash & Cash Equivalents	48.81	1,970.18
Bank balances other than above		
Loans		
Loans		
Current Tax Assets (Net)		
Other Current Assets	182.78	110.06
Total Current Assets	486.57	2,080.24
Total Assets	3,945.62	4,337.82
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	318.30	318.30
Other Equity	3,575.88	3,673.50
Total Equity	3,894.18	3,991.80
Non-Current Liabilities		
Financial Liabilities		
Borrowings		
Deferred Tax Liabilities (Net)	0.87	2.02
Total Non-Current Liabilities	0.87	2.02
Current Liabilities		
Financial Liabilities		
Borrowings	19.00	19.00
Trade Payables		
- Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	15.07	293.10
Other Financial Liabilities	12.67	13.16
Provision	1.40	0.90
Other current liabilities	2.44	17.83
Total Current Liabilities	50.58	343.99
Total Liabilities		
Total Equity and Liabilities	3,945.62	4,337.82

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 : 0769118

Director

Date: 14 November, 2025
Place: New Delhi

KAIROSOFT AI SOLUTIONS LIMITED
(FORMERLY KNOWN AS PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED)
Registered Office: DPT612, F-79& 80, DLF Prime Towers, Okhla Industrial Estate, South Delhi, India, 110020
Phone: (011) 44781747, Email: infopptinvestment@gmail.com
CIN: L22209DL1982PLC256291, Website: www.kairosoft.ai

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

(Rs. in Lakhs)

Particulars	Quarter Ended			Half Year Ended		Previous year ended
	30th Sep 2025	30th June 2025	30th Sep 2024	30th Sep 2025	30th Sep 2024	31st March 2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
(a) Artificial Intelligence	123.00	90.03	-	213.03	-	-
(b) Loans and Advances	-	-	44.30	-	90.20	177.18
(c) Unallocable	24.32	30.09	-	54.41	-	-
Total	147.32	120.12	44.30	267.44	90.20	177.18
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	147.32	120.12	44.30	267.44	90.20	177.18
Segment Results						
(a) Artificial Intelligence	25.02	-178.20	-	-153.18	-	71.00
(b) Loans and Advances	-	-	44.30	-	90.20	-386.99
(c) Unallocable	45.75	8.66	-11.47	54.41	-38.61	-2.93
TOTAL	70.77	-169.54	32.83	-98.77	51.60	-318.92
Other un-allocable expenditure net off un allocable income & other comprehensive income	-	-	-	-	-	(80.00)
Profit before tax	70.77	-169.54	32.83	-98.77	51.60	(238.92)
Segment Asset						
(a) Artificial Intelligence	1,863.71	835.61	-	1,863.71	-	1,998.76
(b) Loans and Advances	-	-	2,175.92	-	2,175.92	2,228.92
Total	1,863.71	835.61	2,175.92	1,863.71	2,175.92	4,227.68
Un-allocable Assets	2,081.91	3,005.69	276.42	2,081.91	276.42	110.14
Net Segment asset	3,945.62	3,841.29	2,452.35	3,945.62	2,452.35	4,337.82
Segment Liabilities						
(a) Artificial Intelligence	50.05	33.99	-	50.05	-	32.70
(b) Loans and Advances	-	-	315.05	-	315.05	255.27
Total	50.05	33.99	315.05	50.05	315.05	287.97
Un-allocable Liabilities	1.40	-16.46	7.93	1.40	7.93	58.04
Net Segment Liabilities	51.45	17.53	322.99	51.45	322.99	346.01
Capital employed						
(a) Artificial Intelligence	3,894.17	3,823.77	-	3,894.17	-	3,791.00
(b) Loans and Advances	-	-	2,129.36	-	2,129.36	-
Unallocable	-	-	-	-	-	200.00
Total	3,894.17	3,823.77	2,129.36	3,894.17	2,129.36	3,991.00

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: 14 November, 2025
Place: New Delhi

KAIROSOFT AI SOLUTIONS LIMITED
(FORMERLY KNOWN AS PANKAJ PIYUSH TRADE AND INVESTMENT LIMITED)
Registered Office: DPT612, F-79& 80, DLF Prime Towers, Okhla Industrial Estate, South Delhi, India, 110020
Phone: (011) 44781747, Email: info@ptinvestment@gmail.com
CIN: L22209DL1982PLC256291, Website: www.kairosoft.ai

Particulars	Three Months Period Ended			Six Months Period Ended		Year Ended
	30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
S.N. Other Comprehensive Income (Abstract)						
1 Items that will not be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	-
2 Items that will be reclassified to profit or loss	-	-	-	-	-	-
Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-
Total Other Comprehensive Income	-	-	-	-	-	-

For KAIROSOFT AI SOLUTIONS LIMITED

Director

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2025

(Rs in Lakhs)

Particulars	For the half year ended 30th September 2025	For the year ended 31st March 2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after exceptional items	(98.77)	(238.92)
Adjustments for non- cash/ other items: -		
(Gain)/ Loss on sale of Fixed Asset		(31.44)
Interest received	(52.65)	0
Depreciation on property, plant & equipment	18.89	2.93
Operating Profit before working capital changes	<u>(132.53)</u>	<u>(267.43)</u>
Working capital adjustments: -		
(Increase)/ decrease in Inventories	-	
(Increase)/ decrease in trade receivable	(254.98)	-
(Increase)/ decrease in other current assets	-	(71.60)
(Increase)/ decrease in other financial assets	-	(5.12)
(Increase)/ decrease in other Non current assets	(72.72)	0.20
(Increase)/ decrease in loans	929.63	(14.03)
Increase/ (decrease) in trade payables	(278.03)	291.08
Increase/ (decrease) in other financial liabilities	(0.50)	(15.72)
Increase/ (decrease) in provision	0.50	0.36
Increase/ (decrease) in other current liabilities	(15.40)	12.67
Cash generated from operations	<u>175.98</u>	<u>(69.59)</u>
Direct taxes paid	-	-
Net cash flow from operating activities (A)	<u>175.98</u>	<u>(69.59)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Investment into Equity Share	(956.77)	
Purchase of Tangible Assets	(7.09)	(10.27)
Purchase of Intangibles - WIP	(1,022.65)	(19.87)
Purchase of Intangibles	(163.49)	-
Sale of Tangible Assets	-	56.10
Interest Received	52.65	
Net cash flow from investing activities (B)	<u>(2,097.35)</u>	<u>25.96</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Net proceeds from issue of equity shares	-	1,957.39
Net proceeds from borrowings	-	(1.00)
Net cash flow from financing activities (C)	<u>-</u>	<u>1,956.39</u>
Net cash flow during the year (A + B + C)	(1,921.37)	1,912.76
Add: Opening cash and cash equivalents	1,970.18	57.42
Closing cash and cash equivalents	<u>48.81</u>	<u>1,970.18</u>
Components of cash and cash equivalents		
Cash in hand	10.01	13.36
Balances with banks IN Current A/c		
in current accounts	38.79	856.81
in fixed deposits	-	1,100.00
Total cash and cash equivalents	<u>48.81</u>	<u>1,970.18</u>

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: 14 November, 2025
Place: New Delhi

STATEMENT OF DEVIATION / VARIATION IN UTILISATION OF FUNDS RAISED

Name of Listed Entity	Kairosoft AI Solutions Ltd (formerly known as Pankaj Piyush Trade & Investment Ltd)
Mode of Fund Raising	Rights Issues
Description of mode of fund raising (Applicable in case of others is selected)	NA
Date of Raising Funds	11-03-2025
Amount Raised	1957.41
Report filed for Quarter ended	30-09-2025
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	NA
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	NA
If Yes, Date of shareholder Approval	NA
Explanation for the Deviation / Variation	NA
Comments of the Audit Committee after review	NA
Comments of the auditors, if any	NA

Statement of Utilization of Funds

Sr.	Original Object	Original Allocation	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object
1	To meet out the Working Capital	1198.87	1239.91	0.00
2	Capital Expenditure	333.60	281.81	0.00
3	To meet General Corporate Purposes	424.94	413.49	0.00