



Date: 11<sup>th</sup> February, 2026

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

Symbol: VOLKAI  
Scrip Code: 506122

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

Dear Sir/Ma'am,

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., Wednesday, 11th February, 2026 commenced at 12:10 P.M and concluded at 01:50 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 Standalone un-audited Financial Results of the Company for the quarter ended 31st December, 2025 along with Limited Review Report

We enclose herewith the unaudited financial results of the Company for the quarter ended December 31, 2025, along with the Limited Review Reports thereon issued by M/s. S Agarwal & Co., Chartered Accountants, Statutory Auditors of the Company

This is for your information and records.

Thanking you,  
Yours faithfully,  
For KAIROSOFT AI SOLUTIONS LIMITED

**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 Dec 31, 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: 26012103CBNFTJ2508

Place of Signature: New Delhi  
Date: Feb 11, 2026



**KAIROSOFT AI SOLUTIONS LIMITED**  
(Formerly Known as Pankaj Piyush Trade & 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

**STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER, 2025**

(Rs in lakhs)

Particulars	Three Months Period Ended			Nine Months Period Ended		Year Ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>I Income</b>						
<b>(a) Revenue From Operations:</b>						
Artificial Intelligence & Web and App development	127.00	123.00	-	340.03	-	-
<b>Total revenue from operations</b>	<b>127.00</b>	<b>123.00</b>	<b>-</b>	<b>340.03</b>	<b>-</b>	<b>-</b>
<b>(b) Other Income</b>	18.19	24.32	47.65	72.60	137.85	177.18
<b>Total Income</b>	<b>145.19</b>	<b>147.32</b>	<b>47.65</b>	<b>412.64</b>	<b>137.85</b>	<b>177.18</b>
<b>II EXPENSES</b>						
Fees & Commission Expense	-	-	-	-	0.22	-
Impairment on Financial Assets( Loans)	-	-	1.07	-	17.46	-
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
Employee benefits expenses	28.81	30.91	8.82	91.19	23.50	67.50
Finance costs	0.30	0.25	-	0.66	-	15.18
Depreciation and amortization expenses	10.56	10.35	0.73	29.45	1.36	2.93
Other expenses	29.81	35.04	8.05	314.39	14.73	410.49
<b>Total expenses</b>	<b>69.48</b>	<b>76.55</b>	<b>18.67</b>	<b>435.68</b>	<b>57.27</b>	<b>496.10</b>
<b>III Profit before tax</b>	<b>75.71</b>	<b>70.77</b>	<b>28.98</b>	<b>(23.05)</b>	<b>80.58</b>	<b>(318.92)</b>
Exceptional items	-	-	(80.00)	-	(80.00)	(80.00)
<b>Profit/(loss) after Exceptional items</b>	<b>75.71</b>	<b>70.77</b>	<b>108.98</b>	<b>(23.05)</b>	<b>160.58</b>	<b>(238.92)</b>
<b>IV Less: Tax expense</b>						
(1) Current tax	-	-	20.14	-	20.14	-
(2) Deferred tax	0.34	0.35	4.43	5.25	-0.34	0.34
<b>Total tax expense</b>	<b>0.34</b>	<b>0.35</b>	<b>24.58</b>	<b>5.25</b>	<b>20.48</b>	<b>0.34</b>
<b>V Profit after tax (VII-VIII)</b>	<b>75.37</b>	<b>70.42</b>	<b>84.40</b>	<b>(28.29)</b>	<b>140.09</b>	<b>(239.26)</b>
<b>VI Other Comprehensive Income</b>						
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	-	-	-	-	-	-
<b>VII Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)</b>	<b>75.37</b>	<b>70.42</b>	<b>84.40</b>	<b>(28.29)</b>	<b>140.09</b>	<b>(239.26)</b>
<b>VIII Paid up equity share capital (Face value Rs. 10/- per share)</b>	<b>118.30</b>	<b>118.30</b>	<b>40.00</b>	<b>118.30</b>	<b>40.00</b>	<b>118.30</b>
<b>IX Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,673.50</b>
<b>X Earnings per equity share (not annualized)</b>						
(1) Basic	6.37	5.95	21.10	(2.39)	35.02	(20.23)
(2) Diluted	6.37	5.95	21.10	(2.39)	35.02	(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 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.
- The above unaudited financial results for the quarter ended on 31st December 2025 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 11th February,2026.
- The statutory auditors have carried out limited review of the above results for the quarter ended 31st December 2025.However the management has exercised necessary due diligence to ensure that the financial results provided true and fair view of its affairs.
- 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 & Investment Limited)

For KAIROSOFT AI SOLUTIONS LIMITED

Sagar Khurana  
MANAGING DIRECTOR  
DIN : 07691118

Director

Date: 11-02-2026  
Place: New Delhi

**KAIROSOFT AI SOLUTIONS LIMITED**  
(Formerly Known as Pankaj Piyush Trade & 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			Nine Months Period Ended		Previous year ended
	31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
<b>Segment Revenue</b>						
(a) Artificial Intelligence & Web and App development	127.00	123.00	-	340.03	-	-
(b) Loans and Advances	17.94	24.32	44.98	72.35	135.18	177.18
(c) Unallocable	0.25	-	2.67	0.25	2.67	-
<b>Total</b>	<b>145.19</b>	<b>147.32</b>	<b>47.65</b>	<b>412.64</b>	<b>137.85</b>	<b>177.18</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Net Sales/Income From Operations</b>	<b>145.19</b>	<b>147.32</b>	<b>47.65</b>	<b>412.64</b>	<b>137.85</b>	<b>177.18</b>
<b>Segment Results</b>						
<b>Profit/(Loss) before interest and tax</b>						
(a) Artificial Intelligence & Web and App development	57.53	46.45	-	-95.65	135.18	-386.99
(b) Loans and Advances	17.94	24.32	44.98	72.35	-	71.00
(c) Unallocable	0.25	-	-16.00	0.25	-54.60	-2.93
<b>TOTAL</b>	<b>75.72</b>	<b>70.77</b>	<b>28.98</b>	<b>-23.05</b>	<b>80.58</b>	<b>-318.92</b>
Other unallocable expenditure net off unallocable income & other comprehensive income	-	-	-80.00	-	-80.00	(80.00)
<b>Profit before tax</b>	<b>75.72</b>	<b>70.77</b>	<b>108.98</b>	<b>-23.05</b>	<b>160.58</b>	<b>(238.92)</b>
<b>Segment Asset</b>						
(a) Artificial Intelligence & Web and App development	1,944.77	1,863.71	-	1,944.77	-	1,998.76
(b) Loans and Advances	1,136.89	1,124.65	2,391.31	1,136.89	2,391.31	2,228.92
<b>Total</b>	<b>3,081.66</b>	<b>2,988.36</b>	<b>2,391.31</b>	<b>3,081.66</b>	<b>2,391.31</b>	<b>4,227.68</b>
Unallocable Assets	957.26	957.26	276.39	957.26	276.39	110.14
<b>Net Segment asset</b>	<b>4,038.93</b>	<b>3,945.62</b>	<b>2,667.70</b>	<b>4,038.93</b>	<b>2,667.70</b>	<b>4,337.81</b>
<b>Segment Liabilities</b>						
(a) Artificial Intelligence & Web and App development	68.61	50.05	-	68.61	-	255.27
(b) Loans and Advances	-	-	68.26	-	68.26	32.71
<b>Total</b>	<b>68.61</b>	<b>50.05</b>	<b>68.26</b>	<b>68.61</b>	<b>68.26</b>	<b>287.98</b>
Unallocable Liabilities	0.75	1.40	365.52	0.75	365.52	58.04
<b>Net Segment Liabilities</b>	<b>69.36</b>	<b>51.45</b>	<b>433.79</b>	<b>69.36</b>	<b>433.79</b>	<b>346.02</b>
<b>Capital employed</b>						
(a) Artificial Intelligence & Web and App development	3,969.56	3,894.17	-	3,969.56	-	3,791.80
(b) Loans and Advances	-	-	2,233.91	-	2,233.91	-
Unallocable	-	-	-	-	-	200.00
<b>Total</b>	<b>3,969.56</b>	<b>3,894.17</b>	<b>2,233.91</b>	<b>3,969.56</b>	<b>2,233.91</b>	<b>3,991.80</b>

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  
MANAGING DIRECTOR  
DIN : 07691118

Director

Date: 11-02-2026  
Place: New Delhi