



**Independent Auditor's Report on the Quarterly and Year to Date Audited
Standalone Financial Results of the Company Pursuant to the Regulation
33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015, as amended**

**To,
The Board of Directors of KAIROSOFT AI SOLUTIONS LIMITED,**

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **KAIROSOFT AI SOLUTIONS LIMITED** (the "Company") for the quarter ended 31st March, 2026 and for the year ended 31st March, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive loss and other financial information of the Company for the quarter ended 31st March, 2026 and of the net profit/(Loss) and other comprehensive income and other financial information of the Company for the year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read



with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in



our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, whether the Statement represents the underlying transactions and events in a manner that achieves the fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The Statement includes the results for the quarter ended 31st March, 2026 and the corresponding quarter ended in the previous year as reported in these standalone financial results, which are the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current and previous financial year respectively, which were subject to limited review, as required under the Listing Regulations.

For S Agarwal & Co.

Chartered Accountants
Firm Regn. No. 000808N



(S.N. Agarwal)

Partner

M. No. 012103

Place: New Delhi

Dated: 30.05.2026

UDIN: 26012103KHLNRF7687



KAIROSOFT AI SOLUTIONS LIMITED
(Formerly Known as Pankaj Piyush Trade & Investment Limited)
Registered Office: Office No-500 5th Floor ITL Twin Tower Plot No-B-9 NSP Pitampura Delhi -110034
Phone: (011) 44781747 Email:infopptinvestment@gmail.com
CIN- L22209DL1982PLC256291, Website:www.kairosoft.ai

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2026

(Rs in Lakhs)

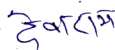
Particulars	Three Months Period Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
I Income					
(a) Revenue From Operations:					
Artificial Intelligence	0.33	127.00	-	340.36	-
Total revenue from operations	0.33	127.00	-	340.36	-
(b) Other Income	38.14	18.19	39.33	110.74	177.18
Total Income	38.47	145.19	39.33	451.10	177.18
II Expense					
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-
Employee benefits expenses	22.76	28.81	44.00	113.95	67.50
Finance costs	0.31	0.30	(2.28)	0.97	15.18
Fees & Commission Expense	-	-	0.22	-	-
Depreciation and amortization expenses	10.62	10.56	1.57	40.07	2.93
Other expenses	23.74	29.81	395.76	338.13	410.49
Total expenses	57.43	69.48	439.27	493.12	496.10
III Profit before tax	(18.96)	75.71	(399.94)	(42.02)	(318.92)
Exceptional items	-	-	-	-	(80.00)
Profit/(loss) after Exceptional items	(18.96)	75.71	(399.94)	(42.02)	(238.92)
IV Less: Tax expense					
(1) Current tax	-	-	-	-	-
(2) Deferred tax	(4.73)	0.34	-	0.52	0.34
Total tax expense	(4.73)	0.34	-	0.52	0.34
V Profit after tax (VII-VIII)	(14.23)	75.37	(399.94)	(42.54)	(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 (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	(14.23)	75.37	(399.94)	(42.54)	(239.26)
VIII Paid up equity share capital (Face value Rs. 10/- per share)	118.30	118.30	118.30	118.30	118.30
IX Other Equity	-	-	1,879.09	3,637.00	3,673.50
X Earnings per equity share (not annualized)					
(1) Basic	(1.20)	6.37	(32.07)	(3.60)	(20.23)
(2) Diluted	(1.20)	6.37	(32.07)	(3.60)	(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 audited financial results for the quarter ended on 31st March 2026 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 30.05.2026
- The statutory auditors have carried out limited review of the above results for the quarter ended 31st March 2026. 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

 Director

Mr. Deva Ram
MANAGING DIRECTOR
DIN : 09003288


Date: 30-05-2026
Place: New Delhi

Statement of Assets and Liabilities**(Rs. In Lakhs)**

Particulars	As at 31st March 2026	As at 31st March 2025
ASSETS		
Non- current assets		
Property, plant and equipment and Intangible Assets		
Tangible	9.78	8.71
Intangible Assets	132.05	-
Intangible Assets underdevelopment	1,181.67	19.87
Investments	963.71	0.50
Other Financial Assets	168.79	174.14
Other non- current assets	0.08	0.08
Current assets		
Financial assets		
Trade receivables	251.29	-
Cash and cash equivalents	165.39	1,970.18
Loans	1,061.20	2,054.27
Deferred tax assets (net)	3.52	-
Other current assets	112.79	110.06
Total Assets	4,050.28	4,337.81
EQUITY AND LIABILITIES		
Equity		
Equity share capital	318.30	318.30
Other equity	3,637.02	3,673.50
Liabilities		
Non current liabilities		
Financial liabilities		
Provision	1.08	-
Deferred tax liabilities (Net)	-	2.02
Current Liabilities		
Financial liabilities		
Borrowings	65.30	19.00
Trade payables		
- Outstanding dues of creditors other than Micro Enterprises and Small Enterprises	16.82	293.10
Other financial liabilities	9.70	13.16
Provisions	1.13	0.90
Other current liabilities	0.93	17.83
Total Equity and Liabilities	4,050.28	4,337.81

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**
Director**Mr. Deva Ram**
MANAGING DIRECTOR
DIN : 09003288

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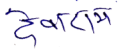
SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

(Rs. in Lakhs)

Particulars	Quarter Ended			Year ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited)	(Audited)	(Audited)	(Audited)	(Audited)
Segment Revenue					
(a) Artificial Intelligence & Web and App development	0.33	127.00	-	340.36	-
(b) Loans and Advances	66.33	17.94	132.20	108.59	177.18
(c) Unallocable	-28.19	0.25	-2.67	2.15	-
Total	38.47	145.19	129.53	451.10	177.18
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income From Operations	38.47	145.19	129.53	451.10	177.18
Segment Results					
Profit/(Loss) before interest and tax					
(a) Artificial Intelligence & Web and App development	-19.18	57.53	-386.99	-68.72	-386.99
(b) Loans and Advances	66.33	17.94	26.02	108.59	71.00
(c) Unallocable	-28.19	0.25	13.07	2.15	-2.93
TOTAL	-18.96	75.72	-347.90	-42.02	-318.92
Other unallocable expenditure net off un allocable income & other comprehensive income	-	-	-	-	-80.00
Profit before tax	-18.96	75.72	-347.90	-42.02	-238.92
Segment Asset					
(a) Artificial Intelligence & Web and App development	2,025.36	1,944.77	1,998.76	2,025.36	1,998.76
(b) Loans and Advances	1,061.21	1,136.89	-162.39	1,061.21	2,228.92
Total	3,086.57	3,081.66	1,836.37	3,086.57	4,227.68
Unallocable Assets	963.71	957.26	-166.25	963.71	110.14
Net Segment asset	4,050.28	4,038.92	1,670.12	4,050.28	4,337.82
Segment Liabilities					
(a) Artificial Intelligence & Web and App development	92.75	68.61	255.27	92.75	255.27
(b) Loans and Advances	-	-	-35.55	-	32.71
Total	92.75	68.61	219.72	92.75	287.98
Unallocable Liabilities	2.21	0.75	-307.48	2.21	58.04
Net Segment Liabilities	94.97	69.36	-87.76	94.96	346.02
Capital employed					
(a) Artificial Intelligence & Web and App development	3,955.31	3,969.56	3,791.80	3,955.31	3,791.80
(b) Loans and Advances	-	-	-2,233.91	-	-
Unallocable	-	-	200.00	-	200.00
Total	3,955.31	3,969.56	1,757.89	3,955.31	3,991.80

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

 Director

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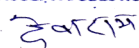
Statement of Cash Flows**(Rs. In Lakhs)**

Particulars	For the year ended	
	31st March 2026	31st March 2025
<u>CASH FLOW FROM OPERATING ACTIVITIES</u>		
Net profit/ (loss) before tax and after	(42.02)	(238.92)
Adjustments for items: -		
Interest received	(95.72)	-
Profit on sale of Fixed Assets	-	(31.44)
Deferred Tax Expense	-	-
Depreciation	40.07	2.93
Operating Profit before working capital changes	(97.67)	(267.43)
Working capital adjustments: -		
(Increase)/ decrease in trade receivables	(251.29)	-
(Increase)/ decrease in other current assets	(2.72)	(71.60)
(Increase)/ decrease in Loans	993.07	(14.03)
(Increase)/ decrease in other Non current assets	-	0.20
(Increase)/ decrease in other financial assets	5.35	(5.12)
Increase/ (decrease) in trade payables	(276.28)	291.08
Increase/ (decrease) in other financial liabilities	(3.46)	(15.72)
Increase/ (decrease) in provision	1.31	0.36
Increase/ (decrease) in other current liabilities	(16.91)	12.67
Cash generated from operations	351.41	(69.60)
Direct taxes paid	-	-
Net cash flow from operating activities (A)	351.41	-69.60
<u>CASH FLOW FROM INVESTING ACTIVITIES</u>		
Purchase of Tangible Assets	(9.84)	(10.27)
Purchase of Inangible Assets	(163.49)	-
Purchase of Intangibles - WIP	(1,161.80)	(19.87)
Sale of Tangible Assets	0.15	56.10
Investment in Equity Shares	(963.21)	-
Interest received	95.72	-
Net cash flow from investing activities (B)	(2,202.49)	25.96
<u>CASH FLOW FROM FINANCING ACTIVITIES</u>		
Net proceeds from issue of equity shares	-	1,957.39
Net proceeds from borrowings	46.30	(1.00)
Net cash flow from financing activities (C)	46.30	1,956.39
Net cash flow during the year (A + B + C)	(1,804.78)	1,912.75
Add: Opening cash and cash equivalents	1,970.18	57.42
Closing cash and cash equivalents	165.39	1,970.18
Components of cash and cash equivalents		
Cash on hand	14.27	13.36
Balance with banks	151.12	856.81
Fixed Deposit with maturity of less than 12 months	-	1,100.00
	165.39	1,970.18

The above statement of Cash Flows has been prepared under the Indirect Method

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**


Director

Mr. Deva Ram
MANAGING DIRECTOR
DIN : 09003288

Date: 30-05-2026
Place: New Delhi