To,
The Manager,
Listing Department,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.

Date: 30th May, 2025

Scrip Code: 506122

Subject: Outcome of the Board of Directors meeting held today i.e., 30th May, 2025 as per Regulations 30 and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Dear Sir/Madam,

We wish to inform you that the Board of Directors of the Company had considered and approved *inter-alia* the following matters in their meeting held today i.e. 30th May, 2025 commenced at 05:00 P.M. and concluded at 10:30 P.M.

1) Approved the Audited Financial Results of the Company for the Quarter and year ended 31st March, 2025, as recommended by the Audit Committee together with the Report of Auditors on the said Results, including:
   - Audited Statement of Assets and Liabilities as on 31st March, 2025
   - Audited Cash Flow Statement for the year ended 31st March, 2025
   - Audit Report issued by the Statutory Auditors
   - Declaration in respect of Audit Report with Statement on Impact of Audit Qualifications (for audit report with modified opinion) under Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015

   (Copies of the above documents are enclosed herewith.)

2) Pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, we hereby inform you that **Mr. Raman Kumar** has resigned from the post of Chief Financial Officer (KMP) of the Company and the Company has accepted his resignation and shall cease to be the Chief Financial Officer (KMP) w.e.f. close of working hours of May 30, 2025. We thank him for his valuable contributions to the Company during his tenure and wish him success in his future endeavors. ***A copy of the Resignation letter is enclosed below for your reference.***

   The details required under Regulation 30 of the Listing Regulations read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024 attached below as: Annexure A

3) On the recommendation of the Audit Committee and Nomination and Remuneration Committee, the Board of Directors in today's meeting appointed with effect from the close of working hours of May 30, 2025, Ms. Ayushi Sinha has been appointed as Chief Financial Officer (KMP) of the Company under the provisions of the Companies Act, 2013 and Rules made thereunder read with the applicable provisions of the Listing Regulations and the same is hereby being intimated to the stock exchange.

   The details required under Regulation 30 of the Listing Regulations read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024 attached below as: Annexure B

4) Pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosures Requirements) Regulations 2015, we hereby inform you that **Mr. Bhag Chand Sharma** has tendered his resignation from the post of **Company Secretary & Compliance Officer** of the Company and the Company has accepted his resignation and shall cease to be the **Company Secretary & Compliance Officer** (KMP) w.e.f. close of working hours of May 30, 2025. We thank him for his valuable contributions to the Company during his tenure and wish him success in his future endeavors***. A copy of the Resignation letter is enclosed below for your reference.***

The details required under Regulation 30 of the Listing Regulations read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024 attached below as: Annexure C

5) On the recommendations of the Nomination and Remuneration Committee, the Board of Directors of the Company at its meeting held on May 30, 2025 has approved the appointment of **Ms. Naina Soni** as the **Company Secretary and Compliance Officer** of the Company.

The details required under Regulation 30 of the Listing Regulations read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024 attached below as: Annexure D

6) On the recommendations of the Audit Committee, the Board of Directors of the Company at its meeting held on May 30, 2025 has approved the re appointment of **M/S Jain Rajeev & Associates, Chartered Accountants**, as Internal Auditor of the Company for the Financial Year 2025-26.

The details required under Regulation 30 of the Listing Regulations read with SEBI Master Circular SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11, 2024 attached below as: ***Annexure-E.***

This isfor your information and record please.

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: 2025.05.30 22:37:45 +05'30'

Sagar Khurana
Managing Director
DIN: 07691118

ENCL: As above

Annexure-A

We further submit the following details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11,2024

Si. No.	Particulars	Details
1	Name	Mr. Raman Kumar
2	Reason for change viz. ~~appointment,~~ resignation, ~~removal, death or otherwise~~	Resignation from the post of CFO
3	Date of ~~appointment/~~cessation (as applicable) & ~~term of appointment;~~	30th May, 2025
5	Brief profile (in case of appointment)	Not Applicable
6	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-B

We further submit the following details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11,2024.

Si. No.	Particulars	Details
1	Name	Ms. Ayushi Sinha
2	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	The Board on recommendation of Audit Committee and NRC has appointed Ms. Ayushi Sinha as the Chief Financial Officer ("CFO") and designated as Key Managerial Personnel ("KMP") of the Company.
3	Date of appointment/cessation (as applicable) & term of appointment;	30th May, 2025
5	Brief profile (in case of appointment)	Ms. Sinha has distinguished academic career and has extensive administrative, financial regulatory and managerial expertise with his vast experience in the field. An accomplished Mid–level Professional offering a gratifying career span of 2 years. Known for outstanding work performance and Conducted Statutory **Audit of NBFC** ensuring compliance with regulatory standards and identifying opportunities for Process improvements and risk mitigation. • Executed Statutory **Audit of Corporate**, finalized Balance Sheet, Prepared and filed tax returns of them. • Conducted **Internal Audit**, tested internal controls and identified area of improvement, prepared Audit report and communicated audit results to management and staff.
6	Disclosure of relationships between directors (in case of appointment of a director)	No Relationship with existing director of the Company.

Annexure-C

We further submit the following details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11,2024.

Si. No.	Particulars	Details
1	Name	Mr. Bhag Chand Sharma
2	Reason for change viz. ~~appointment~~, resignation, ~~removal, death or otherwise~~	Resignation from the post of Company Secretary & Compliance Officer
3	Date of appointment/cessation (as applicable) & term of appointment;	30th May,2025
5	Brief profile (in case of appointment)	Not Applicable
6	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-D

We further submit the following details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11,2024

Si. No.	Particulars	Details
1	Name	Ms. Naina Soni
2	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	The Board on recommendation of NRC has appointed Ms. Naina Soni as the Company Secretary and Compliance Officer of the Company
3	Date of appointment/cessation (as applicable) & term of appointment;	30th May,2025
5	Brief profile (in case of appointment)	Ms. Soni Is a bachelor of Commerce from Delhi University in 2019 and also an associate member (A76572) of Institute of Company Secretaries in India. A competent and result-oriented Company Secretary professional with 22 months of practical training experience in corporate secretarial functions. Skilled in supervising and managing Company Law functions, conducting Secretarial Audits, and evaluating legal implications of various corporate transactions. Possesses sound knowledge of statutory compliance frameworks and is adept at interpreting and applying Company Law and Industrial Law provisions to real-world business scenarios. Demonstrates strong time management and multitasking abilities with a focus on accuracy and efficiency. Recognized for high levels of personal integrity, diligence, and commitment to delivering timely and compliant results in a professional environment.
6	Disclosure of relationships between directors (in case of appointment of a director)	No Relationship with existing director of the Company.

Annexure-E

We further submit the following details as required under Regulation 30 of SEBI (LODR) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIRIP/0155 dated November 11,2024

Si. No.	Particulars	Details
1	Name	M/S Jain Rajeev & Associates, Chartered Accountants
2	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	Re-Appointment in compliance with the Companies Act, 2013 and the requirements under SEBI (LODR) Amendment Regulations, 2015.
3	Date of appointment	30th May, 2025
4	Terms of Appointment	For one Consecutive year from 30th May, 2025 to 29th May, 2026.
5	Brief profile (in case of appointment)	Jain Rajeev & Associates, Chartered Accountants, registration number – 027521N the firm was established leader in internal audits. Serving as Internal Auditors across large MNCs and large Indian Corporates Houses in diverse industries and global geographies. The partner of the firm is : CA Rajeev Jain
6	Disclosure of relationships between directors (in case of appointment of a director)	No Relationship with existing director of the Company.

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 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 Al SOLUTIONS LIMITED,

Report on the audit of the Financial Results

Qualified Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of **KAIROSOFT Al SOLUTIONS LIMITED** (the "Company") for the quarter ended 31st March, 2025 and for the year ended 31st March, 2025 ("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, except for the effects of the matters described in the Basis for Qualified Opinion paragraph of our report, these 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, 2025 and of the net profit/(Loss) and other comprehensive income and other financial information of the Company for the year ended 31st March, 2025.

Basis for Qualified Opinion

a. **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 Year and Quarter ended March 31, 2025, the company is satisfying both the criteria as mentioned in above RBI Circular but it has not registered itself as NBFC**

b. **The company has granted unsecured loans total amounting to Rs 20,54,11,444 outstanding as on 31st March, 2025 (Rs 20,47,80,815 for the year ended on 31st March 2024). In the absence of terms and conditions of loans, repayment schedules and other terms, we cannot comment on terms of repayment of the loans and whether they are prejudicial to the interests of the company or not.**

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, 2025 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

SWAROOP NARAIN AGARWAL
Digitally signed by SWAROOP NARAIN AGARWAL

(S.N. Agarwal)
Partner
M. No. 012103

Place: New Delhi
Dated: 30.05.2025
UDIN: 25012103BMJBPT5751

KAIROSOFT AI SOLUTIONS LIMITED
(Formaly Known as Pankaj Piyush Trade and Investment Limited)
CIN: L22209DL1982PLC25629

Registered Office: DPT-612, DLF Prime Tower, Okhla Industrial Area,
Phase-1, New Delhi-110020

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

(Rs. in lakhs)

Sl. No.	Particulars	Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Audited	Audited	Audited	Audited	Audited
1	**Income**					
	a) Revenue from operations	-	-	-	-	-
	b) Other income	39.33	47.65	60.75	177.18	180.11
	Total income	**39.33**	**47.65**	**60.75**	**177.18**	**180.11**
2	**Expenses**					
	a) Purchase od stock in trade	-	-	-	-	-
	b) Changes in inventories of stock in trade	-	-	-	-	-
	c) Employee benefits expense	44.00	8.82	43.24	67.50	64.74
	d) Finance costs	(2.28)	1.07	-	15.18	(0.49)
	e) Fee & Commission	0.22	-	0.22		
	e) Depreciation and amortisation expense	1.57	0.73	0.33	2.93	1.32
	f) Other expenses	395.76	8.05	24.27	410.49	63.17
	Total expenses	**439.27**	**18.67**	**68.06**	**496.10**	**128.74**
3	**Profit / (Loss) before exceptional items and tax (1-2)**	**(399.94)**	**28.98**	**(7.31)**	**(318.92)**	**51.37**
4	Exceptional items	-	80.00	505.64	80.00	(505.64)
5	**Profit / (Loss) before tax (3-4)**	**(399.94)**	**(108.98)**	**(512.95)**	**(238.92)**	**(454.28)**
6	**Tax expense**					
	a) Current tax	(20.14)	20.14	(13.94)	-	-
	b) Deferred tax	0.00	4.43	0.39	0.34	-
7	**Profit / (Loss) after Tax (5-6)**	**(379.36)**	**(84.41)**	**(499.40)**	**(239.26)**	**(454.28)**
8	**Other comprehensive income**					
	a) Items that will not be reclassified to profit and loss					
	Re-measurement gains (losses) on defined benefit plans					
	Income tax effect					
	b) Income tax relating to items that will not be reclassified to profit and loss					
	Net other comprehensive income to be reclassified to profit or loss in subsequent periods					
	Income tax effect					
	Total other comprehensive income / (loss) for the year					
9	**Total comprehensive income / (loss) for the period/year (7+8)**	**(379.36)**	**(84.41)**	**(499.40)**	**(239.26)**	**(454.28)**
10	Paid up equity share capital (face value of Rs. 10 per share)	**118.30**	**40.00**	**40.00**	**118.30**	**40.00**
11	Other equity	1,879.09	-	-	3,673.50	2,033.67
12	**Earnings per equity share (face value of Rs. 10 per share)**					
	Basic (Rs.)	(32.07)	(21.10)	(124.85)	(20.23)	(113.57)
	Diluted (Rs.)	(32.07)	(21.10)	(124.85)	(20.23)	(113.57)

Note:

1. 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 recognised accounting practices and policies to the extent applicable
2. The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their Meeting held on 30 May,2025.
3. Other Figures, except Earning per share, for the previous period have been regrouped/rearranged wherever necessary to correspond with the Current period's figures.
4. The Company has no subsidiary/associate/J oint V enture Company(ies

For KAIROSOFT AI SOLUTIONS LIMITED

Director

KAIROSOFT AI SOLUTIONS LIMITED

Utilisation from the proceeds of Right Issue

A Net proceeds from Right issue. 195,741,000

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B Utilisation from the proceeds of Right Issue:

S.N.	Particulars	Amount
1	Fixed Deposits in Bank	110,000,000
2	Balance in Bank Accounts	80,565,809
3	Capital Expenditure	1,987,000
4	General corporate purposes	3,188,191
	Total	**195,741,000**

4 **Statement of Assets & Liabilities** (Rs. in lakhs)

Particulars	As at 31-Mar-25	As at 31-Mar-24
ASSETS:		
Non-current assets		
Property, Plant and Equipment	28.58	26.04
Financial assets	-	-
Investments	0.50	0.50
Loans & advances	2,054.27	2,040.24
Other financial assets	174.14	169.03
Non-Current tax assets (Net)	-	-
Deferred tax assets	-	-
Other non-current assets	0.08	0.28
Total non-current assets	**2,257.57**	**2,236.08**
Current assets		
Inventories	-	-
Financial assets	-	-
Trade receivables	-	-
Cash and cash equivalents	1,970.18	57.42
Other financial assets	-	-
Current tax assets (Net)	-	-
Other current assets	110.06	38.46
Total current assets	**2,080.24**	**95.88**
Total assets	**4,337.81**	**2,331.96**
EQUITY AND LIABILITIES:		
Equity		
Equity share capital	118.30	40.00
Preference Share Capital	200.00	200.00
Other equity	3,673.50	2,033.67
Total equity	-	
Reserve and Surplus		
Total-Shareholders' Funds	**3,991.80**	**2,273.67**
Non-current liabilities		
Financial liabilities	-	-
Borrowings	-	-
Lease Liabilities	-	-
Provisions	-	-
Deferred tax liabilities (net)	2.02	1.67
Other non-current liabilities	-	-
Total non-current liabilities	**2.02**	**1.67**
Current liabilities		
Financial liabilities	-	-
Borrowings	19.00	20.00
Lease Liabilities	-	-
Trade payables	-	-
(a) Total outstanding dues of MSME	-	-
(b) Total outstanding dues of creditors other than MSME	293.10	2.02
Other financial liabilities	13.16	29.43
Provisions	0.90	-
Other current liabilities	17.83	5.17
Total - Current liabilities	**344.00**	**56.62**
TOTAL - EQUITY AND LIABILITIES	**4,337.81**	**2,331.96**

For KAIROSOFT AI SOLUTIONS LIMITED

Director

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KAIROSOFT AI SOLUTIONS LIMITED
(Formaly Known as Pankaj Piyush Trade & Investment Limited)
CIN: L22209DL1982PLC25629
Registered Office: DPT-612, DLF Prime Tower, Okhla Industrial Area,

SEGMENT WISE RESULTS AS PER REGULATION 33 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE

(Rs. in Lakhs)

Particulars	Quarter Ended			Year Ended	
	31.03.2025	31.12.2024	31.03.2024	31.03.2025	31.03.2024
	Audited	Audited	Audited	Audited	Audited
Segment Revenue					
(a) Loans and Advances	132.20	44.98	60.76	177.18	179.29
(b) Artifical Intelligence	-			-	
(b) Unallocable	-2.67	2.67	-	-	0.83
Total	**129.53**	**47.65**	**60.76**	**177.18**	**180.12**
Less: Inter Segment Revenue	-	-	-	-	-
Net Sales/Income From Operations	**129.53**	**47.65**	**60.76**	**177.18**	**180.12**
Segment Results					
Profit/(Loss) before interest and tax					
(a) Loans and Advances	26.02	44.98	-624.17	71.00	-505.64
(b) Artifical Intelligence	-386.99		-	-386.99	
(c) Unallocable	13.07	-16.00	-	-2.93	51.15
TOTAL	**-347.90**	**28.98**	**-624.17**	**-318.92**	**-454.49**
Other unallocable expenditure net off un allocable income & other comprehensive income	-	- 80.00	-60.90	-80.00	-
Profit before tax	**-347.90**	**108.98**	**-563.27**	**-238.92**	**-454.49**
Segment Asset					
(a) Artificial Intelligence	1,998.76	-	-	1,998.76	-
(b) Loans and Advances	-162.39	2,391.31	-2,577.76	2,228.92	169.03
(c)Sale of Shares and Securities	-	-	-3.28		
Total	**1,836.36**	**2,391.31**	**-2,581.04**	**4,227.67**	**169.03**
Unallocable Assets	-166.25	276.39	2,101.31	110.14	2,162.93
Net Segment asset	**1,670.11**	**2,667.70**	**-479.73**	**4,337.81**	**2,331.95**
Segment Liabilities					
(a) Loans and Advances	-35.55	68.26	-5.00	32.71	20.00
(b) Artifical Intelligence	255.27	-		255.27	
Total	**219.72**	**68.26**	**-5.00**	**287.98**	**20.00**
Unallocable Liabilities	-307.48	365.52	238.29	58.04	238.29
Net Segment Liabilities	**-87.76**	**433.78**	**233.29**	**346.02**	**258.29**
Capital employed					
(a) Artifical Intelligence	3,791.80	-	-	3,791.80	336.42
(b) Loans and Advances	-2,233.91	2,233.91	-1,121.10	-	1,665.69
(c)Fabric	-	-	336.42		
Unallocable	200.00	-	71.56	200.00	71.56
Total	**1,757.89**	**2,233.91**	**-713.12**	**3,991.80**	**2,073.67**

For and on behalf of board of directors of
Kairosoft AI Solutions Limited

For KAIROSOFT AI SOLUTIONS LIMITED

Director

Sagar Khurana
MANAGING DIRECTOR
DIN : 07691118
Date: 30/05/2025
Place: New Delhi

5 **Statement Of Cash Flows:** **(Rs. in lakhs)**

Particulars	For the year ended As at 31-Mar-25	As at 31-Mar-24
Cash flow from operating activities		
Profit / (loss) before tax	(238.92)	(454.50)
Interest received		0.32
Allowance for credit impaired/expected credit loss		
Dividend received		
Bad debts written off		
Profit on sale of Fixed Assets	(31.44)	
Depreciation	2.93	1.32
Operating cash flows before working capital changes	**(267.43)**	**(452.86)**
Working capital adjustments: -		
Changes in trade receivables		
(Increase)/ decrease in inventories	-	-
(Increase)/ decrease in trade receivables	-	205.94
(Increase)/ decrease in other current assets	(71.60)	2.00
(Increase)/ decrease in Loans	(14.03)	71.90
(Increase)/ decrease in other Non current assets	0.20	0.09
(Increase)/ decrease in other financial assets	(5.12)	(169.03)
Increase/ (decrease) in trade payables	291.08	1.03
Increase/ (decrease) in other financial liabilities	(16.26)	28.66
Increase/ (decrease) in provision	0.90	
Increase/ (decrease) in other current liabilities	12.67	5.17
Cash generated from / (used in) operations	**(69.60)**	**(307.10)**
Income taxes paid / Refund - Net		
Net cash flow from / (used in) operating activities (A)	**(69.60)**	**(307.10)**
Cash flow from investing activities:		
Loan granted		
Purchase of Tangible Assets	(10.27)	
Purchase of Intangibles - WIP	(19.87)	
Sale of Tangible Assets	56.10	
Interest received		(0.32)
Net cash flow (used in) investing activities (B)	**25.96**	**(0.32)**
Net cash flow from financing activities:		
Interest paid		
Net proceeds from issue of equity shares	1,957.39	
Net proceeds from borrowings	(1.00)	15.00
Net cash flow from financing activities (C)	**1,956.39**	**15.00**
Net (decrease) / increase in cash and cash equivalents (A+B+C)	1,912.75	(292.42)
Cash and cash equivalents at the beginning of the year	57.42	349.85
Cash and cash equivalents at the end of the year	**1,970.18**	**57.42**
Cash and cash equivalents comprise of:		
Cash on hand	13.36	3.73
Balance with banks	856.81	53.69
Fixed Deposit with maturity of less than 12 months	1,100.00	
	1,970.18	**57.42**

*The above statement of cash flow has been prepared under the 'Indirect Method'.

For and on behalf of the Board of Directors
For Kairosoft AI Solutions Limited

For KAIROSOFT AI SOLUTIONS LIMITED

Director

Sagar Khurana
Director
DIN: 07691118

Place: Delhi
Date: 30/05/2025

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Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along with Annual Audited Financial Results - (*Standalone* Financial Results)

(i) Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2025
[*See* Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

S. No.	Particulars	Audited Figures (as reported before adjusting for qualifications) *(Rs. in Lacs, except per share data)*	Adjusted Figures (audited figures after adjusting for qualifications) *(Rs. in Lacs, except per share data)*
1.	Turnover / Total income	177.18	177.18
2.	Total Expenditure	416.10	416.10
3.	Net Profit/(Loss)	(239.296)	(239.26)
4.	Earnings Per Share	(20.23)	(20.23)
5.	Total Assets	4337.81	4337.81
6.	Total Liabilities	4337.81	4337.81
7.	Net Worth	3991.79	3991.79
8.	Any other financial item(s) (as felt appropriate by the management)	-	-

(ii) Audit Qualification (each audit qualification separately):

S. No.	Particulars	Remarks
1.	**Details of Audit Qualification:**	M/s S Agarwal & Co. ("Chartered Accountants ") have given a Disclaimer of Opinion on the separate financial statements of Kairosoft AI Solutions Limited**(Formerly Known as Pankaj Piyush Trade and Investment Limited)** for the year ended March 31, 2025 vide their report dated 30th May, 2025. 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 Year and Quarter ended March 31, 2025, the company is satisfying both the criteria as mentioned in above RBI Circular but it has not registered itself as NBFC. b. The company has granted unsecured loans total amounting to Rs 20,54,11,444 outstanding as on 31st March, 2025 (Rs 20,47,80,815 for the year ended on 31st March 2024). In the absence of terms and conditions of loans, repayment schedules and other terms, we cannot comment on terms of repayment of the loans

		and whether they are prejudicial to the interests of the company or not.
2.	**Type of Audit Qualification**	Qualified Opinion
3.	**Frequency of qualification**	Appeared First Time
4.	**For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:**	Not Quantified by the Auditor
5.	**For Audit Qualification(s) where the impact is not quantified by the auditor:**	
	(i) Management's estimation on the impact of audit qualification:	With respect to the above-mentioned consideration, the management has informed that the Company has commenced a new line of business involving the application of Artificial Intelligence (AI), and it is expected that the revenue of the Company will be generated and managed through this new activity. Further, for obtaining a second opinion, the management has assured that the relevant loan agreements will be shared within the week.
	(ii) If management is unable to estimate the impact, reasons for the same:	The Management has to execute the loan agreements of above.
	(iii) Auditors' Comments on (i) or (ii) above:	Once the aforementioned loan agreement is executed and the Company's revenue from financial activities declines in light of the commencement of the new business activity, the auditor's qualification is expected to be resolved/withdrawn in the subsequent financial period.

(iii) Signatories:

Sagar Khurana
Managing Director
DIN: 07691118

Raman Kumar
Chief Financial Officer

(S.N. Agarwal)
Statutory Auditor

Achal Kapoor

Achal Kapoor (Chairperson of Audit Committee)

RESIGNATION LETTER

Date: 30-05-2025
To,
The Board of Directors
Kairosoft AI Solution Limited
DPT612, F-79& 80, DLF Prime Towers,
Okhla Industrial Estate,
South Delhi, Delhi, India, 110020

Subject: Resignation from the position of Company Secretary and Compliance Officer

Dear Sir/Madam,

I, Bhag Chand Sharma, hereby tender my resignation from the position of **Company Secretary** and **Compliance Officer** of **KAIROSOFT AI SOLUTIONS LIMITED**, with effect from the close of business hours on **30th May, 2025.**

This decision has been made due to pre occupancy in some other assignments. I express my sincere gratitude to the Board of Directors, senior management, and colleagues for the support and opportunities extended to me during my tenure.

I will ensure a smooth transition and extend full cooperation during the handover process. Kindly acknowledge this letter and initiate necessary actions for filing requisite forms and disclosures with the Registrar of Companies and stock exchanges under applicable laws.

I request the Board to take this letter on record and relieve me from my duties with effect from the aforementioned date.

Thanking you,

Yours sincerely,

Bhag Chand Sharma
Membership No.: 63713

Resignation Letter

Date: May 30, 2025

To,
The Board of Directors
Kairosoft AI Solution Limited
DPT612, F-79& 80, DLF Prime Towers,
Okhla Industrial Estate,
South Delhi, Delhi, India, 110020

Subject: **Resignation from the Position of CFO**

Dear Sir/Madam,

I am writing to formally announce my resignation from my position at Kairosoft AI Solution Limited, effective immediately as of May 30, 2025. This decision has not come easily, and I am grateful for the opportunities I have had to grow both personally and professionally with the company.

I would like to express my sincere gratitude for the guidance, support, and encouragement provided by you and my colleagues during my tenure here. Working with Kairosoft AI Solution Limited has been a rewarding experience, and I am proud to have contributed to the team.

Please let me know if I can assist in any way during this transition period. I am committed to ensuring a smooth handover of my responsibilities.

Thank you once again for the opportunity. I look forward to staying in touch and wish the company continued success.

Regards,

Raman Kumar
CFO
Kairosoft AI Solution Limited
(Formerly Known as Pankaj Piyush Trade and Investment Limited)

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