

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.pptinvestment.in

Date: 14th November, 2024

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

Scrip Code: 506122

Subject: Submission of Un-Audited Standalone Financial Results for the quarter and half year ended on 30th September, 2024

Dear Sir/ Madam,

Pursuant to provisions of Regulation 30 read with Regulation 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), we wish to inform that the Board of Directors of the Company at its meeting held today i.e. Thursday, 14th November, 2024, inter alia, considered and approved the Un-Audited Financial Results (Standalone) of the Company for the quarter & half year ended 30th September, 2024 (“Financial Results”).

A copy of the said Financial Results along with the Limited Review Report of Statutory Auditors pursuant to the provisions of Regulation 33(3) of the SEBI Listing Regulations is annexed herewith.

This is for your information and records please.

Thanking you,

Yours faithfully,
For **Kairosoft AI Solutions Limited**

Sagar Khurana
Managing Director
DIN: 07691118

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF-YEAR ENDED 30th SEPTEMBER, 2024

(Rs in Lakhs)

Particulars	Three Months Period Ended			Six Months Period Ended		Year Ended
	30.09.2024	30.06.2024	30.09.2023	30.09.2024	30.09.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I Income						
Revenue From Operations:						
(a) Sale of Fabric	-	-	-	-	-	-
Sale of share and securities	-	-	-	-	-	-
Interest Income	-	-	43.79	-	82.88	-
Total revenue from operations	-	-	43.79	-	82.88	-
(b) Other Income	44.30	45.90	0.50	90.20	0.50	180.11
Total Income	44.30	45.90	44.29	90.20	83.38	180.11
II EXPENSES						
Fees & Commission Expense	0.22	-	-	0.22	-	0.22
Impairment on Financial Assets(Loans)	0.54	15.86	2.05	16.39	2.05	(0.49)
Purchase of fabric	-	-	-	-	-	-
Purchase of Sahares and Securities	-	-	-	-	-	-
Changes in inventories of finished goods, WIP and stock-in-trade	-	-	-	-	-	-
Employee benefits expenses	9.05	5.63	7.40	14.68	14.60	64.74
Finance costs	-	-	-	-	-	-
Depreciation and amortisation expenses	0.31	0.31	0.33	0.63	0.66	1.32
Other expenses	1.34	5.34	2.53	6.69	6.86	63.17
Total expenses	11.46	27.14	12.31	38.61	24.17	128.97
III Profit/(loss) before tax and Exceptional items	32.84	18.77	31.98	51.60	59.21	51.14
Exceptional items	-	-	-	-	-	505.64
Profit/(loss) after tax and Exceptional items	32.84	18.77	31.98	51.60	59.21	(454.50)
IV Tax expense:						
(1) Current tax	-	-	7.32	-	14.16	-
(2) Deferred tax	0.00	(4.09)	(2.74)	(4.09)	(2.46)	-
Total tax expense	0.00	(4.09)	4.58	(4.09)	11.71	-
V Profit after tax (VII-VIII)	32.84	22.86	27.40	55.69	47.51	(454.50)
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 (XIII+XIV)(Comprising Profit (Loss) and Other Comprehensive Income for the period)	32.84	22.86	27.40	55.69	47.51	(454.50)
VIII Paid up equity share capital (Face value Rs. 10/- per share)	40.00	40.00	40.00	40.00	40.00	40.00
IX Reserves excluding Revaluation Reserves as per Balance Sheet of previous accounting year	-	-	-	-	-	2,033.67
X Earnings per equity share (not annualised)						
(1) Basic	8.21	5.72	6.85	13.92	11.88	(113.63)
(2) Diluted	8.21	5.72	6.85	13.92	11.88	(113.63)
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 recognised accounting practices and policies to the extent applicable.
- The above unaudited financial results for the quarter ended on 30th September, 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their meeting held on 14th November, 2024.
- The statutory auditors have carried out limited review of the above results for the quarter ended September 30th, 2024. 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
For KAIROSOFT AI SOLUTIONS LIMITED



Director

Sagar Khurana
Managing DIRECTOR
DIN : 0769118

Date: 14 November, 2024
Place: New Delhi

UNAUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE HALF YEAR ENDED 30.09.2024

<i>(Rs in Lakhs)</i>		
PARTICULARS	As at (Current Half Year End) 30/09/2024	As at (Previous Year End) 31/03/2024
ASSETS		
Non-Current Assets		
Property, plant & equipment	25.41	26.04
Investments	0.50	0.50
Loans	2,175.92	2,040.24
Other Financial Assets	168.59	169.03
Other Non-Current Assets	1.38	0.27
Deferred Tax Assets	2.42	-
Total Non-Current Assets	2,374.22	2,236.08
Current Assets		
Inventories	-	-
Financial Assets		
Trade Receivables	-	-
Cash & Cash Equivalents	37.10	57.42
Bank balances other than above		
Loans		
Loans		
Current Tax Assets (Net)		-
Other Current Assets	41.03	38.46
Total Current Assets	78.13	95.88
Total Assets	2,452.35	2,331.96
EQUITY AND LIABILITIES		
Equity		
Equity Share Capital	40.00	40.00
Other Equity	2,089.36	2,033.67
Total Equity	2,129.36	2,073.67
Non-Current Liabilities		
Financial Liabilities		
Borrowings	200.00	200.00
Deferred Tax Liabilities (Net)	-	1.67
Total Non-Current Liabilities	200.00	201.67
Current Liabilities		
Financial Liabilities		
Borrowings	115.05	20.00
Trade Payables	3.31	2.02
Other Financial Liabilities	3.94	29.43
Other Current Liabilities	0.68	5.17
Total Current Liabilities	122.99	56.62
Total Liabilities		
Total Equity and Liabilities	2,452.35	2,331.96

For and on behalf of board of directors of

Kairosoft AI Solutions Limited
For KAIROSOFT AI SOLUTIONS LIMITED


Director

Sagar Khurana
Managing DIRECTOR
DIN : 0769118

Date: 14 November, 2024

Place: New Delhi

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER 2024

(Rs in Lakhs)

Particulars	For the half year ended 30th September 2024	For the year ended 30th September 2023
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit/ (loss) before tax and after exceptional items	51.60	59.21
<u>Adjustments for non- cash/ other items: -</u>		
Derecognition of Financial Assets	-	-
Liability Written Back	-	-
Exchange Gain Difference	-	-
(Gain)/ Loss on sale of Investments	-	-
Interest received	-	(82.88)
Expected Credit Loss	-	-
Loss on de-recognition of financial asset	-	-
Interest on borrowing	-	-
Depreciation on property, plant & equipment	0.63	0.66
Operating Profit before working capital changes	52.23	(23.01)
<u>Working capital adjustments: -</u>		
(Increase)/ decrease in Inventories	-	-
(Increase)/ decrease in trade receivable	-	190.08
(Increase)/ decrease in other current assets	(2.57)	9.00
(Increase)/ decrease in other financial assets	0.44	-
(Increase)/ decrease in other Non current assets	(1.11)	(1.81)
(Increase)/ decrease in loans	(135.68)	(599.25)
Increase/ (decrease) in trade payables	1.29	1.47
Increase/ (decrease) in other financial liabilities	(25.49)	1.53
Increase/ (decrease) in other current liabilities	(4.49)	0.02
Cash generated from operations	(115.38)	(421.97)
Direct taxes paid	-	-
Net cash flow from operating activities (A)	(115.38)	(421.97)
CASH FLOW FROM INVESTING ACTIVITIES		
Sale/ (Purchase) of property, plant & equipment	-	-
Sale/ (Purchase) of investments	-	-
Interest received	-	82.88
Net cash flow from investing activities (B)	-	82.88
CASH FLOW FROM FINANCING ACTIVITIES		
Interest on borrowing	-	-
Net proceeds from borrowings	95.05	9.00
Net cash flow from financing activities (C)	95.05	9.00
Net cash flow during the year (A + B + C)	(20.33)	(330.09)
Add: Opening cash and cash equivalents	57.42	349.84
Closing cash and cash equivalents	37.10	19.75
Components of cash and cash equivalents		
Cash in hand	21.73	16.84
Balances with banks IN Current A/c		
in current accounts	15.36	2.91
in fixed deposits	-	-
Less: Bank Overdraft	-	-
Total cash and cash equivalents	37.10	19.75

For and on behalf of board of directors of

Kairosoft AI Solutions Limited

FOR KAIROSOFT AI SOLUTIONS LIMITED

 Director

Director

Sagar Khurana

Managing DIRECTOR

DIN : 0769118

Date: 14 November, 2024

Place: New Delhi

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 2024	30th June 2024	30th Sep 2023	30th Sep 2024	30th Sep 2023	31st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Segment Revenue						
(a) Fabric	-	-	-	-	-	-
(b) Sale of share and securities	-	-	-	-	-	-
(c) Loans and Advances	44.30	45.90	43.79	90.20	82.88	179.29
(d) Unallocable	-	-	0.50	-	0.50	0.83
Total	44.30	45.90	44.29	90.20	83.38	180.12
Less: Inter Segment Revenue	-	-	-	-	-	-
Net Sales/Income From Operations	44.30	45.90	44.29	90.20	83.38	180.12
Segment Results						
(a) Fabric	-	-	-	-	-	-
(b) Sale of share and securities	-	-	-	-	-	-
(c) Loans and Advances	44.30	45.90	43.79	90.20	82.88	-505.64
(d) Unallocable	-11.47	-27.13	-11.81	-38.61	-23.67	51.15
TOTAL	32.83	18.77	31.98	51.60	59.21	-454.49
Other un-allocable expenditure net off un allocable income & other comprehensive income	-	-	-	-	-	-
Profit before tax	32.83	18.77	31.98	51.60	59.21	(454.49)
Segment Asset						
(a) Fabric	-	-	-	-	-	-
(b) Sale of share and securities	-	-	12.78	-	12.78	-
(c) Loans and Advances	2,175.92	2,040.24	2,713.44	2,175.92	2,713.44	169.03
Total	2,175.92	2,040.24	2,726.22	2,175.92	2,726.22	169.03
Un-allocable Assets	276.42	291.72	-	276.42	-	2,162.93
Net Segment asset	2,452.35	2,331.96	2,726.22	2,452.35	2,726.22	2,331.95
Segment Liabilities						
(a) Fabric	-	-	-	-	-	-
(b) Sale of share and securities	-	-	-	-	-	-
(c) Loans and Advances	315.05	20.00	-	315.05	-	20.00
Total	315.05	20.00	-	315.05	-	20.00
Un-allocable Liabilities	7.93	238.29	-	7.93	-	238.29
Net Segment Liabilities	322.99	258.29	-	322.99	-	258.29
Capital employed						
(a) Fabric	-	-	-	-	-	336.42
(b) Sale of share and securities	-	-	12.78	-	12.78	-
(c) Loans and Advances	2,129.36	2,073.67	2,713.44	2,129.36	2,713.44	1,665.69
Unallocable	-	-	-	-	-	71.56
Total	2,129.36	2,073.67	2,726.22	2,129.36	2,726.22	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 : 0769118

Date: 14 November, 2024
Place: New Delhi



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 six month ended September 30, 2024**. 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 September 2024, 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: 24012103BKDHVC5534

Place of Signature: New Delhi
Date: November 14, 2024

