Date: 3rd November, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai – 400 001.

Dear Sir/ Madam,

Sub: Integrated Filing (Finance) for the Quarter and half Year ended on 30th September, 2026
Ref: Security Id: AEIM | Code: 526443

Pursuant to the Securities and Exchange Board of India Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024 please find enclosed herewith the Integrated Filing (Finance) for the Quarter and Half Year ended on 30th September, 2026.

Kindly take the same on your record and oblige us.

Thanking You

For, Artificial Electronics Intelligent Material Limited

CHAYONI KA PALOI
Digitally signed by CHAYONIKA PALOI
Date: 2026.11.03 21:00:46 +05'30'

Chayonika Paloi
Company Secretary and Compliance Officer
Membership No.: A53923

D G M S & Co.

Chartered Accountants

Hiren J. Maru
B.Com., F.C.A., DISA, DIRM

Independent Auditor's Review Report on Unaudited Standalone Financial Results of the Company for the quarter and half year ended 30th September 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
Artificial Electronics Intelligent Material Limited
Building No. GB-200B, Green Base Industrial & logistics park,
Thriveni Nagar, Vadakapattu Village,
Chengalpattu District, Tamil Nadu, India – 603 204

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Artificial Electronics Intelligent Material Limited ("the Company") for the quarter and half year ended 30th September 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on 3rd November 2026, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR D G M S & Co.
Chartered Accountants
F. R. No. :112187W

Date: 3rd November 2026
Place: Mumbai

Hiren J Maru
Partner
M. No.: 115279
UDIN: 26115279EMLDPU2526

Office Address: **Office No. 10, Vihang Vihar, Opp. Gautam Park, Panchpakhadi, Thane (West) – 400 602, Maharashtra, India.**
Cell: +91 9320268900 Ph.: 022 4601 2965 / 2545 2965 Email: hirenmaru@yahoo.co.uk

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

Registered Office: Building No. GB-2008, Green Base Industrial & logistics park, Thriveni Nagar, Vadakapattu Village, Chengalpattu District, Tamil Nadu, India – 603 204

CIN: L31100TN1992PLC156105

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year ended September 30, 2026

(Rs. In Lakh)

	Particulars	Quarter Ended			Half Year Ended		For The Year
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
A	Date of start of reporting period	01-07-2026	01-04-2026	01-07-2025	01-04-2026	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue From Operations						
	(a) Revenue From Operations	3,300.24	5,000.60	3,304.80	8,300.84	3,979.80	14,996.73
	(b) Other Income	(9.27)	42.09	27.56	32.82	70.57	158.94
	Total Revenue from operations (net)	**3,290.97**	**5,042.69**	**3,332.36**	**8,333.66**	**4,050.37**	**15,155.67**
	Expenditure						
	(a) Employee Benefit Expenses	9.12	14.56	11.61	23.68	21.31	45.58
	(b) Cost of materials consumed	2,385.87	2,187.77	2,480.98	4,573.64	3,045.98	7,649.86
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(187.78)	64.68	(494.53)	(123.10)	(494.53)	(328.35)
	(d) Purchase of Stock in Trade		994.81		994.81		2,551.45
	(e) Finance Costs	(7.42)	7.42	-			20.19
	(f) Depreciation and amortisation expense	58.52	58.71	3.03	117.23	3.97	136.35
	(g) Other Expenses	502.23	35.69	34.68	537.92	88.83	160.64
	Total expenses	**2,760.54**	**3,363.64**	**2,035.77**	**6,124.18**	**2,665.56**	**10,235.72**
	Profit (loss) Before exceptional & Extraordinary items and Tax	**530.42**	**1,679.05**	**1,296.59**	**2,209.48**	**1,384.81**	**4,919.94**
	Exceptional Items						
	Profit (loss) from ordinary activities before tax	**530.42**	**1,679.05**	**1,296.59**	**2,209.48**	**1,384.81**	**4,919.94**
	Tax Expenses - Current Tax	133.56	423.32	317.60	556.88	329.02	1,244.75
	(less):- MAT Credit	-	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	4.71		4.71	-
	Deferred Tax (Assets)/llabtlltles	(3.52)	4.46	(0.77)	0.94	15.52	
	Profit (loss) from ordinary activities	**400.39**	**1,251.27**	**975.05**	**1,651.66**	**1,035.56**	**3,675.20**
	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to profit or loss						
	Income tax relating to items that will not be reclassified to profit or						
	Items that will be reclassified to profit or loss						
	Income tax relating to items that will be reclassified to profit or loss						
	Total Profit After Other Comprehensive Income	**400.39**	**1,251.27**	**975.05**	**1,651.66**	**1,035.56**	**3,675.20**
	Profit/(Loss) From Discountinuing Operation Before Tax				-	-	
	Tax Expenses of Discontinuing Operations				-	-	
	Net Profit/(Loss) from Discountinuing Opration After Tax	-	-	-	-	-	-
	Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	-
	Share Of Profit / Loss Associates						
	Profit/Loss Of Minority Interset						
	Net Profit (+)/ Loss (-) For the Period	**400.39**	**1,251.27**	**975.05**	**1,651.66**	**1,035.56**	**3,675.20**
	Details of equity share capital						
	Paid-up equity share capital	2,766.96	2,766.96	1,696.58	2,766.96	1,696.58	2,766.96
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-			9,433.21
	Earnings per share (EPS)						
	Basic earnings per share from countinuing And Discountinuing operations	1.45	4.52	5.75	5.97	6.10	17.73
	Diluted earnings per share from countinuing And Discountinuing operations	(1.39)	4.35	5.75	5.74	6.10	13.05

Notes:-

1	The above said finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 3rd Nov, 2026.
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2026.
3	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 as amended from time to time.
4	The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
5	Statement of Assets and Liabilities and cashflow statement as on 30th September 2026 is enclosed herewith.
6	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
7	The Company has single reportable business segment i.e software Products Hence , no separate information for segment wise disclosure is given in accordance with the requriements of Indian Accounting Standard (Ind AS) 108 " Operating Segments"

For, Artificial Electronics Intelligent Material Limited

Uma Nandam
Whole Time Director
DIN:02220048

Date :-03/11/2026
Place :- Vadakapattu

Artificial Electronics Intelligent Material Limited

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

Registered Office: Building No. GB-2008, Green Base Industrial & logistics park, Thriveni Nagar, Vadakapattu Village, Chengalpattu District, Tamil Nadu, India – 603 204

CIN: L31100TN1992PLC156105

Statement of Unaudited Assets and Liabilities as on 30th September,2026

(Rs. In Lakh)

	Particulars	Year Ended	
		30-09-2026	31-03-2026
A	Date of start of reporting period	01-04-2026	01-04-2025
B	Date of end of reporting period	30-09-2026	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Audited
	ASSETS		
1	**Non-current assets**		
a)	Property, Plant and Equipment	234.83	246.88
b)	Right Of Use Assets	403.16	508.34
c)	Financial Assets		
(i)	Investments	5.30	5.30
(ii)	Trade receivables		
(iii)	Loans	-	-
(iv)	Security Deposits		
d)	Deferred tax assets (net)	-	1.33
e)	Other non-current assets	-	1,975.49
2	**Current assets**		
a)	Inventories	1,427.88	1,304.78
b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	5,822.66	11,248.16
(iii)	Cash and cash equivalents	1,374.83	816.87
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	11,292.61	0.12
(vi)	Others		-
c)	Other current assets	258.19	4,417.62
	Total Assets	20,819.47	20,524.89
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	2,766.96	2,766.96
b)	Other Equity	11,084.86	9,433.21
	Liabilities		
1)	**Non-Current Liabilities**		
a)	Financial Liabilities		
(i)	Long Term Borrowings	4,250.00	4,250.00
(ii)	Trade payables		
(iii)	Net Liability in Leased Assets	221.72	329.41
(iv)	Other financial liabilities (other than those specified in item (a), to be specified)		
b)	Provisions		
c)	Deferred tax liabilities (Net)	2.20	-
d)	Deferred government grants (non current)		
e)	Other non-current liabilities		
2)	**Current liabilities**		
a)	Financial Liabilities		
(i)	Short Term Borrowings	3.40	-
(ii)	Current Maturity of Leased Liability	210.95	199.32
(iii)	Trade payables		
	Total Outstanding Dues of creditors micro and small enterprise		
	Total Outstanding Dues of creditors other than micro and small enterprise	448.04	2,266.24
(iv)	Other financial liabilities		
b)	Provisions	2.50	3.51
c)	Income/Current Tax Liabilities (Net)	1,812.21	1,257.92
d)	Other current liabilities	16.61	18.32
	Total Liabilities	20,819.47	20,524.89

For, Artificial Electronics Intelligent Material Limited

Uma Nandam
Whole Time Director
DIN:02220048

Date :-03/11/2026
Place :- Vadakapattu

Artificial Electronics Intelligent Material Limited

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

Registered Office: Building No. GB-2008, Green Base Industrial & logistics park, Thriveni Nagar, Vadakapattu Village, Chengalpattu District, Tamil Nadu, India – 603 204

CIN: L31100TN1992PLC156105

Unaudited Cash Flow Statement for the half year ended September 30, 2026

	Particulars	As on 30th September, 2026 Rs. In Lakhs	As on 30th September, 2025 Rs. In Lakhs
A.	**Cash flow from operating activities**		
	Profit before Tax	2,209.48	4,919.95
	Adjustments for:		
	Depreciation and amortisation	117.23	136.35
	Interest Income	-	(3.25)
	Finance costs	-	8.15
	Profit on Sale of Fixed Asset		(107.74)
	Foreign Exchange Differences	(29.84)	(47.95)
	Operating profit / (loss) before working capital changes	**2,296.87**	**4,905.51**
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(123.10)	(1,304.78)
	(Increase) / Decrease Short-term loans and advances	(11,292.49)	90.03
	Increase / (Decrease) Trade payables	(1,818.20)	5.81
	(Increase) / Decrease Trade Receivables	5,425.50	(8,774.84)
	(Increase) / Decrease Other Non Current Assets	1,975.49	-
	Increase / (Decrease) Short Term Provisions	(1.01)	-
	Increase / (Decrease) Other current Assets	4,159.43	(4,414.05)
	Increase / (Decrease) Surplus	-	4.81
	Increase / (Decrease) Leased Liabilities	(96.06)	-
	Increase / (Decrease) Other current liabilities	(1.71)	-
	Net Cash Generated/(Used in) Operations	**-1,772.14**	**(14,393.02)**
	Dividend & Dividend Tax Paid	-	(79.51)
	Provision for tax		-
	Net cash flow from / (used in) operating activities (A)	**524.73**	**-9,567.02**
B.	**Cash flow from investing activities**		
	Proceeds from sale of Mutual Funds (Net)		2,679.34
	Interest received		(3.25)
	Purchase of Fixed Assets	-	(887.65)
	Investment in Subsidiary		(5.30)
	Increase / (Decrease) Other Non-Current Assets		3.25
			(1,973.49)
	Net cash flow from / (used in) investing activities (B)	**-**	**(187.10)**
C.	**Cash flow from financing activities**		
	Money Received against share warrants - Net	-	1,085.00
	Issued Share Capital	-	4,281.50
	Increase / (Decrease) Long Term Borrowings	-	4,250.00
	Interest Paid	-	(8.15)
	Foreign Exchange Differences	29.84	47.95
	Increase in Net Liability in Leased Assets	3.40	528.73
	Net cash flow from / (used in) financing activities (C)	**33.24**	**10,185.03**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	557.97	430.91
	Cash and cash equivalents at the beginning of the year	816.87	385.96
	Cash and cash equivalents at the end of the year *	**1,374.84**	**816.87**
	*** Comprises:**		
	(a) Cash on hand	-	-
	(b) Balances with banks		
	(i) In current accounts	1,374.83	816.87
	(ii) In deposit accounts	-	-
		1,374.83	**816.87**

For, Artificial Electronics Intelligent Material Limited

Uma Nandam
Whole Time Director
DIN:02220048

Date :-03/11/2026
Place :- Vadakapattu

D G M S & Co.

Chartered Accountants

Hiren J. Maru
B.Com., F.C.A., DISA, DIRM

Independent Auditor's Review Report on Quarterly Unaudited Consolidated Financial Results of the Company for the quarter and half year ended 30th September 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors of
Artificial Electronics Intelligent Material Limited
Building No. GB-200B, Green Base Industrial & logistics park,
Thriveni Nagar, Vadakapattu Village,
Chengalpattu District, Tamil Nadu, India – 603 204

We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Artificial Electronics Intelligent Material Limited ("the Company") and it's subsidiary AIMOTO Works Private Limited for the quarter and half year ended 30th September 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on 3rd November 2026, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR D G M S & Co.
Chartered Accountants
F. R. No. :112187W

Date: 3rd November 2026
Place: Mumbai

Hiren J Maru
Partner
M. No.: 115279
UDIN: 26115279IWNQZI1466

Office Address: **Office No. 10, Vihang Vihar, Opp. Gautam Park, Panchpakhadi, Thane (West) – 400 602, Maharashtra, India.**
Cell: +91 9320268900 Ph.: 022 4601 2965 / 2545 2965 Email: hirenmaru@yahoo.co.uk

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

Registered Office: Building No. GB-200B, Green Base Industrial & logistics park, Thriveni Nagar, Vadakapattu Village, Chengalpattu District, Tamil Nadu, India – 603 204

CIN: L31100TN1992PLC156105

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year ended September 30, 2026

(Rs. In Lakh)

	Particulars	Quarter Ended			Half Year Ended		For The Year
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
A	Date of start of reporting period	01-07-2026	01-04-2026	01-07-2025	01-04-2026	01-04-2025	01-04-2025
B	Date of end of reporting period	30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
	Revenue From Operations						
	(a) Revenue From Operations	6,803.80	5,028.10	3,304.80	11,831.90	3,979.80	15,010.28
	(b) Other Income	(9.27)	42.09	27.56	32.82	70.57	158.94
	Total Revenue from operations (net)	**6,794.53**	**5,070.19**	3,332.36	**11,864.72**	**4,050.37**	**15,169.22**
	Expenditure						
	(a) Employee Benefit Expenses	9.12	14.56	11.61	23.68	21.31	45.58
	(b) Cost of materials consumed	5,922.70	2,187.77	2,480.98	8,110.47	3,045.98	7,649.86
	(c) Changes in inventories of finished goods, work-in- progress and stock-in-trade	(606.05)	64.68	(494.53)	(541.37)	(494.53)	(328.35)
	(d) Purchase of Stock in Trade	-	1,018.81		1,018.81		2,560.55
	(e) Finance Costs	(7.42)	7.42	-			20.19
	(f) Depreciation and amortisation expense	58.52	58.71	3.03	117.23	3.97	136.35
	(g) Other Expenses	503.68	36.06	34.68	539.74	88.83	162.05
	Total expenses	**5,880.55**	**3,388.01**	**2,035.77**	**9,268.56**	**2,665.56**	**10,246.23**
	Profit (loss) Before exceptional & Extraordinary items and Tax	**913.97**	**1,682.18**	**1,296.59**	**2,596.16**	**1,384.81**	**4,922.98**
	Exceptional items						
	Profit (loss) from ordinary activities before tax	**913.97**	**1,682.18**	**1,296.59**	**2,596.16**	**1,384.81**	**4,922.98**
	Tax Expenses - Current Tax	229.39	424.11	317.60	653.50	329.02	1,245.52
	(less):- MAT Credit	-	-	-	-	-	-
	Current Tax Expense Relating to Prior years	-	-	4.71		4.71	-
	Deferred Tax (Assets)/liabtilties	(3.52)	4.46	(0.77)	0.94	15.52	
	Profit (loss) from ordinary activities	**688.11**	**1,253.61**	**975.05**	**1,941.72**	**1,035.56**	**3,677.47**
	Other Comprehensive Income (OCI)						
	Items that will not be reclassified to profit or loss						
	Income tax relating to items that will not be reclassified to profit or						
	Items that will be reclassified to profit or loss						
	Income tax relating to items that will be reclassified to profit or loss						
	Total Profit After Other Comprehensive Income	**688.11**	**1,253.61**	**975.05**	**1,941.72**	**1,035.56**	**3,677.47**
	Profit/(Loss) From Discountinuing Operation Before Tax				-	-	
	Tax Expenses of Discontinuing Operations				-	-	
	Net Profit/(Loss) from Discountinuing Opration After Tax	-	-	-	-	-	-
	Profit(Loss) For Period Before Minority Interest	-	-	-	-	-	-
	Share Of Profit / Loss Associates						
	Profit/Loss Of Minority Interset	135.23	1.10		136.33		
	Net Profit (+)/ Loss (-) For the Period	**552.88**	**1,252.51**	**975.05**	**1,805.39**	**1,035.56**	**3,677.47**
	Details of equity share capital						
	Paid-up equity share capital	2,766.96	2,766.96	1,696.58	2,766.96	1,696.58	2,766.96
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
	Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year	-	-	-			9,434.41
	Earnings per share (EPS)						
	Basic earnings per share from countinuing And Discountinuing operations	2.00	4.53	5.75	6.52	6.10	17.73
	Diluted earnings per share from countinuing And Discountinuing operations	1.92	4.36	5.75	6.28	6.10	13.06

Notes:-

1	The above said consolidated finanical results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 3rd Nov, 2026.
2	The Statutory Auditors have carried out limited review of the Unaudited Results of the Compnay for the Quarter and Half year ended 30/09/2026.
3	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 as amended from time to time.
4	The Company has only one reportable business segment. Hence, separate information for segment wise disclosure is given in accordance with the requirements of Ind AS (AS) 108 - "Segment Reporting" is not required.
5	Statement of Assets and Liabilities and cashflow statement as on 30th September 2026 is enclosed herewith.
6	The figures of Half year ended 30th September 2025 are Standalone as Subsidiary was incorporated on 27/10/2025
7	The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
8	The Company has single reportable business segment i.e software Products Hence , no separate information for segment wise disclosure is given in accordance with the requriements of Indian Accounting Standard (Ind AS) 108 " Operating Segments"

For, Artificial Electronics Intelligent Material Limited

Date :-03/11/2026
Place :-Vadakapattu

Artificial Electronics Intelligent Material Limited

Uma Nandam
Whole Time Director
DIN:02220048

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

(Formally known Datasoft Application Software (India)

Registered Office: Building No. GB-2008, Green Base Industrial & logistics park, Thriveni Nagar, Vadakapattu Village, Chengalpattu District, Tamil Nadu, India – 603 204

CIN: L31100TN1992PLC156105

Consolidated Statement of Unaudited Assets and Liabilities as on 30th September,2026

(Rs. In Lakh)

	Particulars	Year Ended	
		30-09-2026	31-03-2026
A	Date of start of reporting period	01-04-2026	01-04-2025
B	Date of end of reporting period	30-09-2026	31-03-2026
C	Whether results are audited or unaudited	Unaudited	Audited
	ASSETS		
1	**Non-current assets**		
a)	Property, Plant and Equipment	234.83	246.88
b)	Right Of Use Assets	403.16	508.34
c)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables		
(iii)	Loans	-	-
(iv)	Security Deposits		
d)	Deferred tax assets (net)	-	1.33
e)	Other non-current assets	-	1,975.99
2	**Current assets**		
a)	Inventories	1,846.15	1,304.78
b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	9,400.08	11,262.49
(iii)	Cash and cash equivalents	1,384.83	826.87
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	13,889.63	0.12
(vi)	Others		-
c)	Other current assets	258.69	10,609.78
	Total Assets	27,417.38	26,736.58
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	2,766.96	2,766.96
b)	Other Equity	11,239.80	9,434.41
	Non Controlling interest	142.10	5.77
	Liabilities		
1)	**Non-Current Liabilities**		
a)	Financial Liabilities		
(i)	Long Term Borrowings	10,450.00	10,450.89
(ii)	Trade payables		
(iii)	Net Liability in Leased Assets	221.72	329.41
(iv)	Other financial liabilities (other than those specified in item (a), to be specified)		
b)	Provisions		
c)	Deferred tax liabilities (Net)	2.20	-
d)	Deferred government grants (non current)		
e)	Other non-current liabilities		
2)	**Current liabilities**		
a)	Financial Liabilities		
(i)	Short Term Borrowings	3.40	-
(ii)	Current Maturity of Leased Liability	210.95	199.32
(iii)	Trade payables		
	Total Outstanding Dues of creditors micro and small enterprise		
	Total Outstanding Dues of creditors other than micro and small enterprise	448.04	2,267.50
(iv)	Other financial liabilities		
b)	Provisions	2.50	4.41
c)	Income/Current Tax Liabilities (Net)	1,909.59	1,258.69
d)	Other current liabilities	20.11	19.22
	Total Liabilities	27,417.38	26,736.58

For, Artificial Electronics Intelligent Material Limited

Uma Nandam
Whole Time Director
DIN:02220048

Date :-03/11/2026
Place :-Vadakapattu

Artificial Electronics Intelligent Material Limited

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

(Formally known Datasoft Application Software (India)

Registered Office: Building No. GB-2008, Green Base Industrial & logistics park, Thriveni Nagar, Vadakapattu Village, Chengalpattu District, Tamil Nadu, India – 603 204

CIN: L31100TN1992PLC156105

Unaudited Cash Flow Statement for the half year ended September 30, 2025

	Particulars	As on 30th September, 2026	As on 31st March, 2026
		Rs. In Lakhs	Rs. In Lakhs
A.	**Cash flow from operating activities**		
	Profit before Tax	2,596.16	4,922.99
	Adjustments for:		
	Depreciation and amortisation	117.23	136.35
	Interest Income		(3.25)
	Finance costs	-	20.19
	Profit on Sale of Investments		(107.74)
	Foreign Exchange Differences	(29.84)	(47.95)
	Operating profit / (loss) before working capital changes	**2,683.55**	**4,920.59**
	Movements in Working Capital		
	(Increase) / Decrease Inventories	(541.37)	(1,304.78)
	(Increase) / Decrease Short-term loans and advances	(13,889.51)	90.03
	Increase / (Decrease) Trade payables	(1,819.46)	7.07
	(Increase) / Decrease Trade Receivables	1,862.41	(8,789.17)
	(Increase) / Decrease Other Non Current Assets	1,975.99	
	Increase / (Decrease) Short Term Provisions	(1.91)	
	Increase / (Decrease) Other current Assets	10,351.09	(10,606.21)
	Increase / (Decrease) Leased Liabilities	(96.06)	
	Increase / (Decrease) Other current liabilities	0.89	6.61
	Net Cash Generated/(Used in) Operations	**-2,157.93**	**-20,596.45**
	Cash flow from extraordinary items	-	-
	Direct Taxes Paid including for past years	-	
	Dividend & Dividend Tax Paid	-	-
	Provision for tax		
	Income Tax Paid		(79.51)
	Net cash flow from / (used in) operating activities (A)	**525.63**	**-15,755.37**
B.	**Cash flow from investing activities**		
	Proceeds from sale of Mutual Funds (Net)		2,679.34
	Purchase of Fixed Assets		(256.61)
	Right-of Use Assets		(631.04)
	Increase / (Decrease) Other Non-Current Assets		(1,973.99)
	Net cash flow from / (used in) investing activities (B)	**0.00**	**-182.30**
C.	**Cash flow from financing activities**		
	Money Received against share warrants - Net	-	1,085.00
	Issued Share Capital		4,281.50
	Proceeds from Issue of shares to NCI		4.70
	Increase / (Decrease) Short Term Borrowings	3.40	
	Increase / (Decrease) Long Term Borrowings	(0.89)	10,450.89
	Interest Paid		-20.19
	Foreign Exchange Differences	29.84	47.95
	(Increase) / Decrease Long-term loans and advances		-
	Net cash flow from / (used in) financing activities (C)	**32.35**	**15,849.85**
	Net increase / (decrease) in Cash and cash equivalents (A+B+C)	557.97	-87.82
	Cash and cash equivalents at the beginning of the year	826.87	385.96
	Cash and cash equivalents at the end of the year *	**1,384.84**	**298.14**
	*** Comprises:**		
	(a) Cash on hand	-	
	(b) Balances with banks		
	(i) In current accounts	1,384.83	826.87
	(ii) In deposit accounts	-	-
		1,384.83	**826.87**

Date :-03/11/2026
Place :-Vadakapattu

Artificial Electronics Intelligent Material Limited

Uma Nandam
Whole Time Director
DIN:02220048

B. Statement on Deviation or Variation for Proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc.:

Statement of Deviation or Variation in Utilization of Funds Raised

Name of listed entity	Artificial Electronics Intelligent Material Limited
Mode of Fund Raising	Preferential Issue
Date of Raising Funds	19-10-2024
Amount Raised (In Rs.)	Rs. 28,50,12,000
Report filed for Quarter ended	30-09-2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
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 Unit holders	Not Applicable
If Yes, Date of Unit holders Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Set forth below are objects for which funds have been raised and where there has been a deviation, in the following table:

Original Object	Modified Object, if any	Original Allocation (₹ in Crores)	Modified Allocation, if any	Funds Utilised (₹ in Crores)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
Acquisition of Land	No	10.00	9.00	9.00	-	Unutilized proceeds are part of bank balance.
Constructions of Building	No	10.00	-	-	-	
Purchase of Machinery	No	10.00	9.00	9.00	-	
General Corporate Purpose	No	0.16	0.11	0.11	-	
Acquisitions of companies	No	10.00	10.39	2.25	-	
Total		**40.16**	**28.50**	**20.36**	**-**	

We further certify that there are no deviation(s) or variation(s) .in respect of the utilization of the funds of preferential issue of the Company during the Quarter and half Year ended on 30th September, 2026.

For, Artificial Electronics Intelligent Material Limited

CHAYONIKA PALOI Digitally signed by CHAYONIKA PALOI Date: 2026.11.03 21:01:17 +05'30'

Chayonika Paloi
Company Secretary and Compliance Officer
Membership No.: A53923

Statement of Deviation or Variation in Utilization of Funds Raised

Name of listed entity	Artificial Electronics Intelligent Material Limited
Mode of Fund Raising	Preferential Issue of Equity shares and Convertible Warrants
Date of Raising Funds	17-11-2025
Amount Raised (In Rs.)	Rs. 53,66,50,000/-
Report filed for Quarter ended	30-09-2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
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 Unit holders	Not Applicable
If Yes, Date of Unit holders Approval	Not Applicable
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	None
Comments of the auditors, if any	None

Original Object	Modified Object, if any	Original Allocation (₹ in Crores)	Modified Allocation, if any	Funds Utilised (₹ in Crores)	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
Working Capital – Equity Shares	No	49.87	39.02	39.02	-	-
Working Capital – Convertible Warrants	No	47.20	-	14.65	-	
Total		**97.07**	**39.02**	**53.67**	-	

We further certify that there are no deviation(s) or variation(s) .in respect of the utilization of the funds of preferential issue of the Company during the Quarter and half Year ended on 30th September, 2026.

Deviation or variation could mean:

i. Deviation in the objects or purposes for which the funds have been raised or
ii. Deviation in the amount of funds actually utilized as against what was originally disclosed or
iii. Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For, Artificial Electronics Intelligent Material Limited

CHAYONIKA PALOI
Digitally signed by CHAYONIKA PALOI
Date: 2026.11.03 21:01:53 +05'30'

Chayonika Paloi
Company Secretary and Compliance Officer
Membership No.: A53923

C. Format for Disclosing Outstanding Default on Loans and Debt Securities:

- Not Applicable as there is no default in the payment of outstanding Loans / revolving facilities, Unlisted debt securities.

D. Format for Disclosure of Related Party Transactions (Applicable only for half-yearly filings i.e., 2nd and 4th quarter):

										Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.							
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	Relationship of the counterparty with the listed entity or its subsidiary				Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter-corporate deposit / investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end-usage)
1.	Artificial Electronics Intelligent Materials Limited	AA**** ***39A	Polymatech Electronics Limited	Director Interested Company	Sale of goods or services	-	8336.16	1472.75	5808.92	N.A.	N.A.	N.A.	-	-	-	-	-
					Advance	-	0.00	1000	1000								
2.			Chayonika Paloi	CS	Remuneration	-	3.90	0.65	0.00	N.A.	N.A.	N.A.	-	-	-	-	-
3.			Uma Nandam	Director	Loan	-	0.00	4250	4250	N.A.	N.A.	N.A.	-	-	-	-	-
4.			Girija Sankar Tripathy	CFO	Remuneration	-	12.92	0.00	0.00	N.A.	N.A.	N.A.	-	-	-	-	-
5.			Silicon Rapid Global Private Limited	Director Interested Company	Advance	-	1000	0.00	1000	N.A.	N.A.	N.A.	-	-	-	-	-
6.			Aimoto Works Private Limited	Director Interested Company	Any other transaction	-	4.05	0.00	4.05	N.A.	N.A.	N.A.	-	-	-	-	-
7.			Muthusamy Palanisamy	CFO	Remuneration	-	4.90	2.10	0.00	N.A.	N.A.	N.A.	-	-	-	-	-

E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted Along-with Annual Audited Financial Results (Standalone and Consolidated Separately) (Applicable only for Annual Filing i.e., 4th Quarter):

- Not Applicable