**Date:** 3rd November, 2026

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

Dear Sir/ Madam,

**Subject: Outcome of Board Meeting held today i.e., on Tuesday, 3rd November, 2026**
**Ref: Security Id: AEIM | Code: 526443**

Pursuant to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their meeting held today, i.e. Tuesday, 3rd November, 2026 at the Registered Office of the Company situated at i.e. Building No. GB-200B, Green Base Industrial & Logistics Park, Thriveni Nagar, Vadakapattu Village, Vadakkupattu, Kanchipuram, Chengalpattu, Tamil Nadu, India – 603 204, which commenced at 02:00 P.M. and concluded at 08:00 P.M. inter alia, has considered and approved:

1. The Standalone and Consolidated Unaudited Financial Results of the Company for the Quarter and Half year ended on 30th September, 2026 along with Limited Review Report.

2. Statement of Deviations / Variations for the proceeds raised through Issue of equity shares on Preferential basis on 19th October, 2024 for the Quarter and Half Year ended on 30th September, 2026 as per Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

3. Statement of Deviations / Variations for the proceeds raised through Issue of Equity shares and Convertible Warrants on Preferential basis on 17th November, 2025 for the Quarter and Half Year ended on 30th June, 2026 as per Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the same on your record and oblige us.

**For, Artificial Electronics Intelligent Material Limited**

CHAYONI KA PALOI
Digitally signed by CHAYONIKA PALOI
Date: 2026.11.03 20:46:46 +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**

CHAYONI KA PALOI Digitally signed by CHAYONIKA PALOI Date: 2026.11.03 20:47:55 +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**

CHAYONI KA PALOI Digitally signed by CHAYONIKA PALOI Date: 2026.11.03 20:48:32 +05'30'

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