

Date: 6th November, 2025

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

Dear Sir / Ma'am,

**Sub: Integrated Filing (Financial) for the Quarter and Half Year ended on
30th September, 2025**

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 (Financial) for the Quarter and Half Year ended on 30th September, 2025.

Kindly take the same on your record and oblige us.

Thanking You.

For, Artificial Electronics Intelligent Material Limited
(Formerly Datasoft Application Software (India) Limited)

Uma Nandam
Whole-time Director
DIN: 02220048

A. FINANCIAL RESULTS

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

(Formerly Datasoft Application Software (India) Limited)

Building No.GB-200B, Green Base Industrial & Logistics Park, Thriveni Nagar, Vadakpattu , Chengalpattu District, Tamil Nadu-603204

CIN: L31100TN1992PLC156105

Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2025

(Rs. In Lakh)						
Particulars		Quarter Ended			Half Year Ended	
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024
A	Date of start of reporting period	01-07-2025	01-04-2025	01-07-2024	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024
C	Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
	(a) Revenue From Operations	3,304.80	675.00	361.50	3,979.80	2,609.61
	(b) Other Income	27.56	43.01		70.57	72.68
	Total Revenue from operations (net)	3,332.36	718.01	361.50	4,050.37	2,682.29
Expenditure						
	(a) Employee Benefit Expenses	11.61	9.70	13.35	21.31	85.56
	(b) Cost of materials consumed	2,480.98	565.00	296.43	3,045.98	2,071.22
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(494.53)		-	(494.53)	-
	(d) Finance Costs	-	-	-	-	-
	(e) Depreciation and amortisation expense	3.03	0.94	0.37	3.97	1.82
	(f) Other Expenses	34.68	54.15	22.48	88.83	152.69
	Total expenses	2,035.77	629.79	332.63	2,665.56	2,311.29
	Profit (loss) Before exceptional & Extraordinary items and Tax	1,296.59	88.22	28.87	1,384.81	370.99
	Exceptional items					
	Profit (loss) from ordinary activities before tax	1,296.59	88.22	28.87	1,384.81	370.99
	Tax Expenses - Current Tax	317.60	11.42	8.03	329.02	88.00
	(less):- MAT Credit	-	-	-	-	-
	Current Tax Expense Relating to Prior years	4.71	-	-	4.71	-
	Deferred Tax (Assets)/liabilities	(0.77)	16.29	0.09	15.52	(0.01)
	Profit (loss) from ordinary activities	975.05	60.51	20.75	1,035.56	283.01
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 loss					
	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	975.05	60.51	20.75	1,035.56	283.01
	Profit/(Loss) From Discontinuing Operation Before Tax				-	
	Tax Expenses of Discontinuing Operations				-	
	Net Profit/(Loss) from Discontinuing Operation After Tax	-	-	-	-	-
	Profit(Loss) For Period Before Minority Interest	-	-	-	-	-
	Share Of Profit / Loss Associates					
	Profit/Loss Of Minority Interest					
	Net Profit (+)/ Loss (-) For the Period	975.05	60.51	20.75	1,035.56	283.01
Details of equity share capital						
	Paid-up equity share capital	1,696.58	1,696.58	113.18	1,696.58	1,696.58
	Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00
	Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year	-	-	-		1,461.87
Earnings per share (EPS)						
	Basic earnings per share from countinuing And Discountinuing operations	5.75	0.36	1.83	6.10	3.43
	Diluted earnings per share from countinuing And Discountinuing operations	5.75	0.36	1.83	6.10	3.43

Notes:-

- The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 6th Nov, 2025.
- The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2025.
- 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.
- 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 requirements of Indian Accounting standard (Ind AS) 108 - "Segment Reporting" is not required.
- Statement of Assets and Liabilities and cashflow statement as on 30th September 2025 is enclosed herewith.
- The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.

For, Artificial Electronics Intelligent Material Limited

Date :-06/11/2025
Place :- Vadakpattu

Uma Nandam
Whole Time Director
DIN:02220048

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

(Formerly Datasoft Application Software (India) Limited)

Building No.GB-200B, Green Base Industrial & Logistics Park, Thriveni Nagar, Vadakpattu , Chengalpattu District, Tamil Nadu-603204

CIN: L31100TN1992PLC156105

Statement of Unaudited Assets and Liabilities as on 30th September,2025

		(Rs. In Lakh)	
Particulars		Year Ended	
		30-09-2025	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	30-09-2025	31-03-2025
C	Whether results are audited or unaudited	Unaudited	Audited
	ASSETS		
1	Non-current assets		
a)	Property, Plant and Equipment	156.63	3.92
b)	Capital work-in-progress		
c)	Investment Property		
d)	Goodwill		
e)	Other Intangible assets	-	-
f)	Intangible assets under development		
g)	Biological Assets other than bearer plants		
h)	Investments accounted for using equity method		
i)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables		
(iii)	Loans	-	-
(iv)	Security Deposits		2.00
i)	Deferred tax assets (net)	-	-
j)	Other non-current assets		
2	Current assets		
a)	Inventories	494.53	-
b)	Financial Assets		
(i)	Investments	2,092.12	2,571.60
(ii)	Trade receivables	4,971.78	2,473.32
(iii)	Cash and cash equivalents	163.59	385.96
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	1,498.41	90.15
(vi)	Others		-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	97.27	3.57
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax		
Total Assets		9,474.33	5,530.52
	EQUITY & LIABILITIES:		
	Equity		
a)	Equity Share capital	1,696.58	1,696.58
b)	Other Equity	2,497.43	1,461.87
	Liabilities		
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Long Term Borrowings	1.00	-
(ii)	Trade payables		
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		
b)	Provisions		
c)	Deferred tax liabilities (Net)	15.85	0.33
d)	Deferred government grants (non current)		
e)	Other non-current liabilities		
2)	Current liabilities		
a)	Financial Liabilities		
(i)	Short Term Borrowings		-
(ii)	Trade payables		
	Total Outstanding Dues of creditors micro and small enterprise		
	Total Outstanding Dues of creditors other than micro and small enterprise	4,837.32	2,260.43
(iii)	Other financial liabilities		
a)	Provisions	422.72	11.61
b)	Income/Current Tax Liabilities (Net)		94.29
c)	Other current liabilities	3.43	5.39
Total Liabilities		9,474.33	5,530.52

For, Artificial Electronics Intelligent Material Limited

Date :-06/11/2025
Place :- Vadakpattu

Uma Nandam
Whole Time Director
DIN:02220048

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

(Formerly Datasoft Application Software (India) Limited)

Building No.GB-200B, Green Base Industrial & Logistics Park, Thriveni Nagar, Vadakpattu , Chengalpattu District, Tamil Nadu-603204

CIN: L31100TN1992PLC156105

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

Particulars	As on 30th September, 2025	As on 30th September, 2024
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	1,384.81	52.83
Adjustments for:		
Depreciation and amortisation	3.97	0.95
Finance costs	-	-
Operating profit / (loss) before working capital changes	1,388.78	53.78
<u>Movements in Working Capital</u>		
(Increase) / Decrease Inventories	(494.53)	-
(Increase) / Decrease Short-term loans and advances	(1,408.26)	-
Increase / (Decrease) Trade payables	2,576.89	89.56
(Increase) / Decrease Trade Receivables	(2,498.46)	(488.94)
(Increase) / Decrease Other Non Current Assets	-	-
(Increase) / Decrease Investment	479.48	-
Increase / (Decrease) Other Financial Liabilities	(94.29)	-
Increase / (Decrease) Short Term Provisions	411.09	-
Increase / (Decrease) Other current Assets	(93.70)	(1.95)
Increase / (Decrease) Surplus	-	-
Increase / (Decrease) Other current liabilities	(1.96)	0.37
Net Cash Generated/(Used in) Operations	-1,123.74	-399.04
Cash flow from extraordinary items	-	-
Direct Taxes Paid including for past years	4.71	-
Provision for tax	329.02	-
Net cash flow from / (used in) operating activities (A)	-68.69	-345.26
B. Cash flow from Investing activities		
Other Financials Assets	2.00	-
Purchase of Fixed Assets	(156.68)	-
Net cash flow from / (used in) investing activities (B)	-154.68	0.00
C. Cash flow from financing activities		
Finance cost	0.00	-
Increase / (Decrease) Long Term Borrowings	1.00	348.90
Increase / (Decrease) Short Term Borrowings	0.00	-
Net cash flow from / (used in) financing activities (C)	1.00	348.90
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	-222.37	3.65
Cash and cash equivalents at the beginning of the year	385.96	87.64
Cash and cash equivalents at the end of the year *	163.59	91.29
* Comprises:		
(a) Cash on hand	-	0.12
(b) Balances with banks		
(i) In current accounts	163.59	91.18
(ii) In deposit accounts	-	-
	163.59	91.29

For, Artificial Electronics Intelligent Material Limited

Date :-06/11/2025
Place :- Vadakpattu

Uma Nandam
Whole Time Director
DIN:02220048

Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company 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**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Artificial Electronics Intelligent Material Limited (Formally known Datasoft Application Software (India) Limited)** ("the Company") for the quarter ended 30th September, 2025 ("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 **6th November, 2025**, 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
Firm Regn. No. 0112187W**


**Hiren J. Maru
Partner**

Membership No. 115279

UDIN: 25115279BM1QK4922

Date: 06-11-2025

Place: Mumbai



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

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	30-09-2025
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	-	Proceeds temporarily parked in liquid mutual fund.
Constructions of Building	No	10.00	-	-	-	
Purchase of Machinery	No	10.00	9.00	1.57	7.43	
General Corporate Purpose	No	0.158	0.11	0.07	0.04	Remain Utilized in bank account
Acquisitions of companies	No	10.00	10.39	-	10.39	Proceeds Temporarily parked in liquid mutual fund.

Deviation or variation could mean:

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

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):
(In Lakhs)

										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 entity (listed entity/subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction (see Note 5)	Value of the related party transaction as approved by the audit committee (see Note 6a)	Value of transaction during the reporting period (see Note 6b)	In case monies are due to either party as a result of the transaction (see Note 1)		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 (see Note 7)	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 Material Limited	AACD7939A	Polymatech Electronics Limited		Enterprise in which Director/Relative of Director is Interested.	Advance	1000	1000	1000	1306	N.A.	N.A.	N.A.	Advance	N.A.	N.A.	N.A.	Advance received	
2.			Pratibha Dhanuka.		Company Secretary	Remuneration	1.25	1.25	1.25	0.00	0.00	N.A.	N.A.	N.A.	Remuneration	N.A.	N.A.	N.A.	Salary Paid
3.			Chayonika Paloi		Company Secretary	Remuneration	2.60	2.60	2.60	0.00	0.00	N.A.	N.A.	N.A.	Remuneration	N.A.	N.A.	N.A.	Salary Paid
4.			MPalanisamy		Chief Financial Officer	Remuneration	15	15	15	0.00	0.00	N.A.	N.A.	N.A.	Remuneration	N.A.	N.A.	N.A.	Salary Paid

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