

Date: 13th November, 2024

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

Dear Sir / Madam,

Subject: Submission of Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2024 along with Limited Review Report

Ref: Security Id: AEIM / Code: 526443

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the Unaudited Financial Results for the Quarter and Half Year ended on 30th September, 2024 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You

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

Uma Nandan
Whole-time Director
DIN: 02220048

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED						
[Formerly Datasoft Application Software (India) Limited]						
Registered Office: No - 42, Commercial Complex, Hiranandani Parks, Senthamangalam Village, Greater Chennai, Vadakkupattu, Kanchipuram, Chengalpattu, Tamil Nadu, India, 603204						
CIN: L31100TN1992PLC156105						
Statement of Unaudited Standalone Financial Results for the Quarter and Six Months ended September 30, 2024						
(Rs. In Lakh)						
Particulars	Quarter Ended			Half Year Ended		For The Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
A	01-07-2024	01-04-2024	01-07-2023	01-04-2024	01-04-2023	01-04-2023
B	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
C	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue From Operations						
(a) Revenue From Operations	361.50	108.00	36.00	469.50	66.00	243.00
(b) Other Income						1.62
Total Revenue from operations (net)	361.50	108.00	36.00	469.50	66.00	244.62
Expenditure						
(a) Employee Benefit Expenses	13.35	36.00	12.25	49.35	23.50	65.67
(b) Cost of Equipment and Software Licences	296.43	-	-	296.43	-	-
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
(d) Finance Costs	-	-	-	-	-	-
(e) Depreciation and amortisation expense	0.37	0.58	0.33	0.95	0.66	1.61
(f) Other Expenses	22.48	47.46	12.02	69.94	21.02	153.39
Total expenses	332.62	84.04	24.60	416.67	45.18	220.67
Profit (loss) Before exceptional & Extraordinary items and Tax	28.87	23.96	11.40	52.83	20.82	23.95
Exceptional items						
Profit (loss) from ordinary activities before tax	28.87	23.96	11.40	52.83	20.82	23.95
Tax Expenses - Current Tax	8.03	6.27	2.96	14.30	5.41	6.29
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/liabilities	0.09	0.04	-	0.13	-	0.36
Profit (loss) from ordinary activities	20.75	17.65	8.44	38.40	15.41	17.31
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	20.75	17.65	8.44	38.40	15.41	17.31
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	20.75	17.65	8.44	38.40	15.41	17.31
Details of equity share capital						
Paid-up equity share capital	113.18	113.18	113.18	113.18	113.18	113.18
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	-	-	-			-
Earnings per share (EPS)						
Basic earnings per share from continuing And Discontinuing operations	1.83	1.56	0.75	3.39	1.36	1.53
Diluted earnings per share from continuing And Discontinuing operations	1.83	1.56	0.75	3.39	1.36	1.53
Notes:-						
1 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 13th November, 2024.						
2 The Statutory Auditors have carried out limited review of the Unaudited Results of the Company for the Quarter and Half year ended 30/09/2024.						
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 i.e Software Products. 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 2024 is enclosed herewith.						
6 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.						
For, Artificial Electronics Intelligent Material Limited						
						Uma Nandam
Date :- 13-11-2024						Whole Time Director
Place :- Chengalpattu						DIN: 02220048

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED			
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Registered Office: No - 42, Commercial Complex, Hiranandani Parks, Senthamangalam Village, Greater Chennai, Vadakkupattu, Kanchipuram, Chengalpattu, Tamil Nadu, India, 603204			
CIN: L31100TN1992PLC156105			
Statement of Unaudited Assets and Liabilities as on 30th September,2024			
(Rs. In Lakh)			
Particulars	Year Ended		
	30-09-2024	31-03-2024	
A	Date of start of reporting period	01-04-2024	01-04-2023
B	Date of end of reporting period	30-09-2024	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Audited
ASSETS			
1	Non-current assets		
a)	Property, Plant and Equipment	5.21	5.74
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	2.00
i)	Deferred tax assets (net)	-	-
j)	Other non-current assets		
2	Current assets		
a)	Inventories	-	-
b)	Financial Assets		
(i)	Investments		
(ii)	Trade receivables	488.94	-
(iii)	Cash and cash equivalents	91.29	87.64
(iv)	Bank balances other than Cash and cash equivalents	-	-
(v)	Short Term Loans & Advances	-	-
(vi)	Others	-	-
c)	Current Tax Assets (Net)	-	-
d)	Other current assets	4.04	2.09
3	Non-current assets classified as held for sale		
4	Regulatory deferral account debit balances and related deferred tax		
Total Assets		591.48	97.47
EQUITY & LIABILITIES:			
Equity			
a)	Equity Share capital	113.18	113.18
b)	Other Equity	(39.68)	(87.85)
Liabilities			
1)	Non-Current Liabilities		
a)	Financial Liabilities		
(i)	Long Term Borrowings	405.92	57.02
(ii)	Trade payables		
(iii)	Other financial liabilities (other than those specified in item (b), to be specified)		
b)	Provisions		
c)	Deferred tax liabilities (Net)	0.44	0.35
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	93.52	3.96
(iii)	Other financial liabilities		
a)	Provisions	1.92	-
b)	Income/Current Tax Liabilities (Net)	11.29	6.29
c)	Other current liabilities	4.89	4.52
Total Liabilities		591.48	97.47
For, Artificial Electronics Intelligent Material Limited			
Uma Nandam			
Whole Time Director			
DIN: 02220048			
Date :- 13-11-2024			
Place :- Chengalpattu			

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

[Formerly Datasoft Application Software (India) Limited]

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Tamil Nadu, India, 603204

CIN: L31100TN1992PLC156105

Unaudited Cash Flow Statement for the half year ended September 30, 2024

Particulars	As on 30th September, 2024	As on 30th September, 2023
	Rs. In Lakhs	Rs. In Lakhs
A. Cash flow from operating activities		
Profit before Tax	52.83	20.82
Adjustments for:		
Depreciation and amortisation	0.95	0.66
Operating profit / (loss) before working capital changes	53.78	21.48
Movements in Working Capital		
(Increase) / Decrease Inventories	-	-0.01
(Increase) / Decrease Short-term loans and advances	-	45.90
Increase / (Decrease) Trade payables	89.56	(66.00)
(Increase) / Decrease Trade Receivables	(488.94)	
(Increase) / Decrease Other Non Current Liabilities	-	
Increase / (Decrease) Other current Assets	(1.95)	
Increase / (Decrease) Other current liabilities	0.37	-
Net Cash Generated/(Used in) Operations	-399.04	-20.11
Net cash flow from / (used in) operating activities (A)	-345.26	1.37
B. Cash flow from Investing activities		
Other Financials Assets	-	-
Purchase of Fixed Assets	-	(3.80)
Net cash flow from / (used in) investing activities (B)	0.00	-3.80
C. Cash flow from financing activities		
Finance cost	0.00	
Increase / (Decrease) Long Term Borrowings	348.90	2.46
Increase / (Decrease) Short Term Borrowings	0.00	
Net cash flow from / (used in) financing activities (C)	348.90	2.46
Net increase / (decrease) in Cash and cash equivalents (A+B+C)	3.65	0.03
Cash and cash equivalents at the beginning of the year	87.64	0.15
Cash and cash equivalents at the end of the year *	91.29	0.18
* Comprises:		
(a) Cash on hand	0.12	0.12
(b) Balances with banks		
(i) In current accounts	91.18	0.06
(ii) In deposit accounts	-	-
	91.29	0.18
	For, Artificial Electronics Intelligent Material Limited	
		Uma Nandam
Date :- 13-11-2024		Whole Time Director
Place :- Chengalpattu		DIN: 02220048

D G M S & Co.

Chartered Accountants

9, Shreepal Building,
S N Road, Tambe Nagar,
Mulund- (West),
Mumbai - 400 080
Tel: (O) 23472578
(R) 9869338045

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 as Datasoft Application Software (India) Limited)** ("the Company") for the quarter ended 30th September, 2024 ("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 **13th November, 2024**, 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

Atul B. Doshi

Atul B. Doshi
Partner

Membership No. 102585

UDIN: 24102585BJZYLO8192

Date: 13-11-2024

Place: Mumbai

