

Date: 13<sup>th</sup> August, 2024

To,

**BSE Limited**

Phiroze Jeejeebhoy Tower,

Dalal Street,

Mumbai – 400 001

Dear Sir / Madam,

**Subject: Submission of Unaudited Financial Results for the Quarter ended on 30<sup>th</sup> June, 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 ended on 30<sup>th</sup> June, 2024 along with Limited Review Report.

Kindly take the same on your record and oblige us.

Thanking You.

Yours Faithfully,

**For, Artificial Electronics Intelligent Material Limited**

*(Formally known as Datasoft Application Software (India) Limited)*

**Uma Nandam**

**Whole-Time Director**

**DIN: 02220048**

# ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

(Formally known Datasoft Application Software (India))

Registered Office: No - 42, Commercial Complex, Hiranandani Parks, Senthamangalam Village, Vadakkupattu, Chengalpattu, Tamil Nadu, India, 603204

## Unaudited Standalone Statement of Financial Results for the Quarter Ended 30-06-2024

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Year Ended
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
A	Date of start of reporting period	01-04-2024	01-01-2024	01-04-2023
B	Date of end of reporting period	30-06-2024	31-03-2024	31-03-2024
C	Whether results are audited or unaudited	Unaudited	Audited	Unaudited
<b>Part I</b>				
<b>I Revenue From Operations</b>				
	Net sales or Revenue from Operations	108.00	96.00	30.00
<b>II Other Income</b>				
		-	1.62	-
<b>III Total Income (I + II)</b>				
		<b>108.00</b>	<b>97.62</b>	<b>30.00</b>
<b>IV Expenses</b>				
	(a) Employee benefit expense	36.00	16.75	11.25
	(b) Cost of Equipment and software Licences	-	-	-
	(c) Finance Costs	-	-	-
	(d) Depreciation and amortisation expense	0.58	0.58	0.33
	(e) Other Expenses	47.46	90.58	9.00
<b>Total expenses</b>				
		<b>84.04</b>	<b>107.91</b>	<b>20.58</b>
<b>V Profit (loss) before Exceptional and Extraordinary Items and</b>				
		<b>23.96</b>	<b>(10.29)</b>	<b>9.42</b>
<b>VI Exceptional items</b>				
<b>VIII Profit (loss) before Tax (VII-VIII)</b>				
		<b>23.96</b>	<b>(10.29)</b>	<b>9.42</b>
<b>X Tax Expense</b>				
	(a) Current Tax	6.27	0.88	2.45
	(Less):- MAT Credit	-	-	-
	Current Tax Expense Relating to Prior years	-	-	-
	(b) Deferred Tax (Asset)/Liabilities	0.04	0.35	0.35
<b>XI Net Profit/Loss for the period from Continuing Operations (IX-X)</b>				
		<b>17.65</b>	<b>(11.52)</b>	<b>6.97</b>
<b>XII Profit (Loss) from Discontinuing Operations</b>				
		-	-	-
<b>XIII Tax Expenses of Discontinuing Operations</b>				
		-	-	-
<b>XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)</b>				
		-	-	-
<b>XV Profit (Loss) for the period (XI+XIV)</b>				
		<b>17.65</b>	<b>(11.52)</b>	<b>6.97</b>
<b>XVI Other Comprehensive Income</b>				
	a. i). Amount of item that will not be reclassified to profit or loss	-	-	-
	ii). Income tax relating to items that will not be reclassified to profit or loss	-	-	-
	b i). Item that will be reclassified to profit or loss	-	-	-
	ii). Income tax relating to items that will be reclassified to profit or loss	-	-	-
<b>XVII Total Comprehensive income</b>				
	<b>Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive income] (XV+XVII)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XVIII Details of equity share capital</b>				
	Paid-up equity share capital (Face Value of Rs. 10/- per equity share)	113.18	113.18	113.18
	Face value of equity share capital (Per Share)	Rs. 10/-	Rs. 10/-	Rs. 10/-
	Other Equity			
<b>XIX Earnings per share (Not Annualized for Year ended)</b>				
	<b>(a) Earnings per share Continuing Operation ( Not Annualised for Year ended )</b>	<b>1.56</b>	<b>(1.02)</b>	<b>0.62</b>
	Basic earnings per share before extraordinary items	1.56	(1.02)	0.62
	Diluted earnings per share before extraordinary items	1.56	(1.02)	0.62
<b>(b) Earnings per share Discontinuing Operation ( Not Annualised for Year ended )</b>				
	Basic earnings per share after extraordinary items	0.00	0.00	0.00
	Diluted earnings per share after extraordinary items	0.00	0.00	0.00
<b>(c) Earnings per share ( Not Annualised for Year ended )</b>				
	Basic earnings per share before extraordinary items	1.56	(1.02)	0.62
	Diluted earnings per share before extraordinary items	1.56	(1.02)	0.62

**Notes:-**

**Notes to Unaudited Standalone financial results for the year ended 30th June 2024:**

- 1 The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards Amendment) Rules 2016.
- 2 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 3 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 13th August, 2024.
- 4 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 - "Operating Segments".

For, Artificial Electronics Intelligent Material Limited

Date :- 13/08/2024  
Place :- Chengalpattu

Uma Nandam  
Whole Time Director  
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) 25654859

## 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 30<sup>th</sup> June 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 **13<sup>th</sup> August 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

Partner

Membership No. 102585

UDIN: 24102585BJZYG8487

Date: 13-08-2024

Place: Mumbai

