

Date: 14th February, 2025

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

Dear Sir / Ma'am,

**Sub: Integrated Filing (Financial) for the Quarter and Nine months ended
on 31st December, 2024**

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 Nine months ended on 31st December, 2024.

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 Nandam
Whole-time Director
DIN: 02220048

A. Financial Results

ARTIFICIAL ELECTRONICS INTELLIGENT MATERIAL LIMITED

[Formerly known as Datasoft Application Software (India) Limited]
CIN: L31100TN1992PLC156105

Registered Office - No-42, Commercial Complex, Hiranandani Parks, Senthamangalam Village, Vadakkupattu, Chengalpattu District, Tamil Nadu, India - 603 204

Statement of Standalone Unaudited Financial Results for the Quarter and Nine months ended on December 31, 2024

(Rs. In Lakh)

Particulars	Quarter Ended			Nine Month Ended		For The Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
A Date of start of reporting period	01/10/2024	01/07/2024	01/10/2023	01/04/2024	01/04/2023	01/04/2023
B Date of end of reporting period	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
C Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Revenue From Operations						
(a) Revenue From Operations	1,729.23	361.50	81.00	2,198.73	147.00	243.00
(b) Other Income	27.02	-	-	27.02	-	1.62
Total Income (a+b)	1,756.25	361.50	81.00	2,225.75	147.00	244.62
Expenditure						
(a) Employee benefit expense	31.20	13.35	25.42	80.55	48.92	65.67
(b) Cost of Purchases	1,400.68	296.43	-	1,697.11	-	-
(c) Finance Costs	-	-	-	-	-	-
(d) Depreciation and amortisation expense	0.37	0.37	0.37	1.32	1.03	1.61
(e) Other Expenses	62.08	22.48	41.79	132.02	62.81	153.39
Total expenses (a to f)	1,494.33	332.62	67.58	1,911.00	112.76	220.67
Profit (loss) Before exceptional & Extraordinary items and Tax	261.92	28.87	13.42	314.75	34.24	23.95
Exceptional items	-	-	-	-	-	-
Profit (loss) from ordinary activities before Extraordinary Items and Tax	261.92	28.87	13.42	314.75	34.24	23.95
Extraordinary items	-	-	-	-	-	-
Profit (loss) from ordinary activities before tax	261.92	28.87	13.42	314.75	34.24	23.95
Tax Expenses - Current Tax	70.06	8.03	3.44	84.36	8.85	6.29
(less):- MAT Credit	-	-	-	-	-	-
Current Tax Expense Relating to Prior years	-	-	-	-	-	-
Deferred Tax (Assets)/Liabilities	(0.08)	0.09	-	0.05	-	0.35
Profit (loss) from ordinary activities	191.94	20.75	9.98	230.34	25.39	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	191.94	20.75	9.98	230.34	25.39	17.31
Other Comprehensive Income (OCI)	-	-	-	-	-	-
A. Items that will not be reclassified to profit and loss (Net of tax)	-	-	-	-	-	-
B. Items that will be reclassified to profit and loss (Net of tax)	-	-	-	-	-	-
Total Comprehensive Income for the period comprising Profit/(loss) and other comprehensive income for the period	191.94	20.75	9.98	230.34	25.39	17.31
Details of equity share capital						
Paid-up equity share capital	1,696.58	113.18	113.18	1,696.58	113.18	113.18
Face value of equity share capital (per share)	10.00	10.00	10.00	10.00	10.00	10.00
Details Of Debt Securities						
Paid-up Debt Capital	-	-	-	-	-	-
Face value of Debt Securities	-	-	-	-	-	-
Other Equity (excluding Revaluation Reserve)	-	-	-	-	-	-
Debenture Redemption Reserve	-	-	-	-	-	-
Earnings per share (EPS)						
Earnings per equity share (For continuing operations)(EPS for the Quarter and nine months not annualised):						
	1.13	1.83	0.88	1.36	2.24	1.53
	1.13	1.83	0.88	1.36	2.24	1.53
Earnings per equity share (For discontinued operations)						
	-	-	-	-	-	-
	-	-	-	-	-	-
Earnings per equity share (For discontinued & continuing operations)(EPS for the Quarter and nine months not annualised):						
	1.13	1.83	0.88	1.36	2.24	1.53
	1.13	1.83	0.88	1.36	2.24	1.53

Notes:-

- 1 These standalone unaudited financial results of the Company for the quarter and nine months ended 31st December, 2024 have been reviewed by the Audit Committee and then approved by the Board of Directors at their respective meetings held on 12th February, 2025. The Statutory Auditors of the Company have conducted a limited review of these financial results and have issued an unmodified review conclusion on the same.
- 2 The above standalone unaudited financial results have been prepared in accordance with the recognition and measurement principles of the Companies Indian Accounting Standards ("Ind AS") as prescribed under Section 133 of the Companies Act, 2013, read with the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other recognized accounting practices and policies to the extent applicable.
- 3 These results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") 34 - Interim Financial Reporting.
- 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 The figures for the corresponding previous period have been regrouped/ reclassified wherever necessary, to make them comparable.
- 6 During The quarter company has made the preferential allotment of 15834000 shares of face value of ₹ 10/- each fully paid up for cash at issue price of Rs.18 per equity share (which includes at premium of Rs. 8/- Per equity share) .In accordance with the 'Ind AS 33 - Earnings per Share', the figures of Earnings Per Share for the Quarter and and Nine month ended December 31, 2024 has been recalculated.

For, Artificial Electronics Intelligent Material Limited

UMA
NANDAM

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UMA NANDAM
Date: 2025.02.12
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Date :- 12th February, 2025
Place :- Chengalpattu

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 (Formerly known Datasoft Application Software (India) Limited)** ("the Company") for the quarter and nine month ended 31st December, 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 **12th February, 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

J. J. Kataria



Jyoti J.Kataria
Partner
Membership No. 0116861
UDIN: 25116861BMHVTF7281
Date: 12-02-2025
Place: Jamnagar

Head Office: 217/218, Manek Center, P.N. Marg, Jamnagar – 361008.
Branch Office: B-15/16, 5th Floor, B Wing, Shree Siddhivinayak Plaza, Veera Desai Industrial Estate,
Next to T Series Business Park, Andheri West, Mumbai – 400 053.
Cell: +91 98242 31214 **Ph.:** 0288 2661942 **Email:** dgmsco.jam@gmail.com

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	31-12-2024
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	-	Nil	NA
Constructions of Building	No	10.00	-	-	Nil	NA
Purchase of Machinery	No	10.00	9.00	-	Nil	NA
General Corporate Purpose	No	0.158	0.11	0.07	Nil	NA
Acquisitions of companies	No	10.00	10.39	-	Nil	NA

Deviation or variation could mean:

- A. Deviation in the objects or purposes for which the funds have been raised or
- B. Deviation in the amount of funds actually utilized as against what was originally disclosed or
- C. 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):

- Not Applicable

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