ASM TECHNOLOGIES LIMITED

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Tel : +91-80-66962300/01/02 Fax : +91-80-66962304 e-mail : info@asmltd.com Website : www.asmltd.com
CIN : L85110KA1992PLC013421 GST No. : 29AABCA4362P1Z9

7th November, 2026
Department of Corporate Services
Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai - 400 001.

Dear Sir,

Sub : Outcome of Board Meeting

Ref : Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Intimation of Record Date (ISIN:INE867C01010) vide Regulation 42 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Further to our letter dated 3rd of November, 2026 we wish to inform that the Board of Directors of the company at their meeting held today, 7th of November, 2026-

1. Took on record the Unaudited Financial Results (standalone &consolidated) along with Limited review report by Auditors of the Company, prepared as per Indian Accounting Standards(Ind-AS) ,for the quarter and period ended 30th September 2026, vide Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Refer Annexure I

2. The Board has declared and Second Interim Dividend of Rs. 6/- per equity share (60% on the face value of Rs. 10/- per share) for the financial year 2025-2026. The dividend will be paid on or before 5th December 2026. Record date for the payment of dividend will be Monday 16th of November 2026

Meeting started at 9.00 am and concluded at 4.55pm

This is for your kind information. The aforesaid information is also available on the website of the Company at www.asmltd.com.

Thanking You,

Sincerely,
For ASM Technologies Limited

Vanishree Kulkarni
Digitally signed by Vanishree Kulkarni
Date: 2026.11.07 17:05:27 +05'30'

Vanishree Kulkarni
Company Secretary & Compliance Officer
(FCS:13306)

Independent Auditor's Review Report on Review of Consolidated Unaudited Quarter and Half Year Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
ASM Technologies Limited
Bengaluru

1. We have reviewed the accompanying statement of unaudited consolidated financial results ("the Statement") of **ASM Technologies Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the quarter and half year ended September 30, 2026 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of Securities Exchange Board of India ("SEBI") (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of Companies Act, 2013 ("the Act") as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. 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. A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards of 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 and accordingly, we do not express audit opinion.

4. The Statement includes the results of the following entities:
   a. ASM Digital Technologies Inc., USA - Subsidiary
   b. ASM Digital Technologies Pte Ltd, Singapore – Subsidiary
   c. R V Forms & Gears LLP - Subsidiary

d. ASM Technologies KK, Japan – Subsidiary
e. ASM HHV Private Limited – Jointly controlled entity
f. ASM Digital Technologies Co Ltd, Thailand – Step-down subsidiary
g. ASM Engineering Pvt Limited, United Kingdom - subsidiary
h. ASM Digital Engineering Private Limited, United Kingdom - Step-down subsidiary
i. ASM Technologies Viet Nam Company Limited, Vietnam – subsidiary
j. Asmaitha Wireless Technologies Private Limited.

5. Emphasis of Matter:

a. Attention is invited to Note 7 to the Statement, which describes the Company's non-current investments in Eclectic IQ (formerly Polylogyx) and Lavelle Networks Private Limited, carried at a cost of Rs. 8.03 million and Rs. 55.00 million respectively, with disclosed fair values of Rs. 12.65 million and Rs. 64.25 million. As stated in the note, the Company is in process of obtaining valuation reports for these investments in accordance with Ind AS 109 – Financial Instruments as at March 31, 2026 or current reporting period. Due to certain restrictions, management is unable to obtain the necessary cash flow data and other information required to perform a formal valuation as of the reporting date. However, based on recent investments in these entities and expected investments in the current year, management is of the opinion that there has been a substantial increase in the value of these investments and that no impairment exists as at the reporting date as represented to us.

b. Attention is invited to Note 8 of the Statement, which describes that the Company has implemented a new ERP system, TCS iON™, which is presently undergoing stabilisation. Management is in the process of addressing certain system bugs, process deficiencies/inaccuracies or inconsistencies identified in certain reports generated by the system. These included areas related to certain opening balances fed at the time of implementation, inventory valuation, amortisation of prepaid expenses, ageing of debtors and creditors, fixed asset register and unbilled receivables. Company carried out necessary rectifications to the extent identified outside the ERP system, including, in certain cases, adjustments based on management estimates as may be required. Management has represented that any unrectified errors or discrepancies remaining as of the reporting date are not expected to have a material impact on the financial results. Further, it is informed that Management will continue to undertake corrective actions to stabilize the ERP system and to resolve the identified bugs, process deficiencies and reporting inaccuracies.

We have not modified our opinion in respect of the above matters.

6. Other Matters:

i. We did not review the financial results of three foreign subsidiaries considered in the preparation of this statement, which constitute total revenues of Rs.47.72 million and net loss of Rs.10.32 million for the half year ended September 30, 2026. The unaudited financial results and other financial information in respect of three

B.K. RAMADHYANI CO. LLP BANGALORE Chartered Accountants

foreign subsidiaries are based on management certification and our opinion on the statement, to the extent they have been derived from such financial results, is solely on the basis of the said management certification. Our review report is not modified in respect of this matter.

ii. The company has assessed goodwill of its new subsidiary Asmaitha Wireless Technologies Private Limited based on the unaudited financial statements certified by the management.

7. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

8. A copy of the unaudited quarter and half year financial results of the Company for the period under review, which formed the basis of our limited review, duly initiated by us for the purpose of identification, is enclosed to this report.

For B K Ramadhyani & Co., LLP
Chartered Accountants
FRN: 002878S/ S200021



(Vasuki H S)
Partner
Membership No: 212013
UDIN:
26212013TBHTJF7941

Place: Bengaluru
Date: November 7, 2026.

Independent Auditor's Review Report on Review of Standalone Unaudited Quarter and Half Year Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors
ASM Technologies Limited
Bengaluru

1. We have reviewed the accompanying statement of unaudited standalone financial results ("the Statement") of **ASM Technologies Limited** ("the Company") for the quarter and half year ended September 30, 2026 being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.

2. This Statement, which is the responsibility of the Company's management and approved by Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of 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. A review of Interim Financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards of 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 and accordingly, we do not express audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited standalone financial results prepared in accordance with applicable accounting standards i.e. Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder or by the Institute of Chartered Accountants of India and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular dated July 5, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. **Emphasis of Matter:**
   a. Attention is invited to Note 7 to the Statement, which describes the Company's non-current investments in Eclectic IQ (formerly Polylogyx) and Lavelle Networks Private Limited, carried at a cost of Rs. 8.03 million and Rs. 55.00 million respectively, with disclosed fair values of Rs. 12.65 million and Rs. 64.25 million. As stated in the note, the Company is in process of obtaining valuation reports for these investments in accordance with Ind AS 109 – Financial Instruments as at September 30, 2026 and as at current reporting period. Due to certain restrictions, management is unable to obtain the necessary cash flow data and other information required to perform a formal valuation as of the reporting date. However, based on recent investments in these entities and expected investments in the current period, management is of the opinion that there has been a substantial increase in the value of these investments and that no impairment exists as at the reporting date as represented to us.

   b. Attention is invited to Note 8 of the Statement, which describes that the Company has implemented a new ERP system, TCS iON™, which is presently undergoing stabilisation. Management is in the process of addressing certain system bugs, process deficiencies/inaccuracies or inconsistencies identified in certain reports generated by the system. These included areas related to certain opening balances fed at the time of implementation, inventory valuation, amortisation of prepaid expenses, ageing of debtors and creditors, fixed asset register and unbilled receivables. Company carried out necessary rectifications to the extent identified outside the ERP system, including, in certain cases, adjustments based on management estimates as may be required. Management has represented that any unrectified errors or discrepancies remaining as of the reporting date are not expected to have a material impact on the financial results. Further, it is informed that Management will continue to undertake corrective actions to stabilise the ERP system and to resolve the identified bugs, process deficiencies and reporting inaccuracies.

   We have not modified our opinion in respect of the above matters.



6. A copy of the unaudited quarterly financial results of the Company for the quarter under review, which formed the basis of our limited review, duly initiated by us for the purpose of identification is enclosed to this report.

For B K Ramadhyani & Co., LLP
Chartered Accountants
FRN: 002878S/ S200021



(Vasuki H S)
Partner
Membership No: 212013
UDIN:26212013AQLOFE5868

Place: Bengaluru
Date: November 7, 2026.

ASM Technologies Limited (CIN: L85110KA1992PLC013421)

Statement of Unaudited Financial Results for the Half Year ended September 30, 2026

(Rs. in million)

Sl.	Particulars	Standalone						Consolidated					
		Quarter ended 30-09-2026	Quarter ended 30-06-2026	Quarter ended 30-09-2025	Half year ended 30-09-2026	Half year ended 30-09-2025	Year ended 31-03-2026	Quarter ended 30-09-2026	Quarter ended 30-06-2026	Quarter ended 30-09-2025	Half year ended 30-09-2026	Half year ended 30-09-2025	Year ended 31-03-2026
		Unaudited	*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*	*Audited*	*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*	*Unaudited*	*Audited*
1	**Income**												
	Revenue from operations	2,214 39	1,936 93	1,390 59	4,151 32	2,481 80	4,797 86	2,683 69	1,988 16	1,544 60	4,671 85	2,773 75	5,285 17
	Other income	14 66	24 00	35 88	38 66	64 09	107 84	6 40	20 29	12 79	26 69	23 93	79 92
	Total Income	**2,229.05**	**1,960.93**	**1,426.47**	**4,189.98**	**2,545.89**	**4,905.70**	**2,690.09**	**2,008.45**	**1,557.39**	**4,698.54**	**2,797.68**	**5,365.09**
2	**Expenses**												
	Cost of materials consumed	925 87	939 89	570 76	1,865 76	890 64	1,600 80	1,033 83	954 48	623 01	1,988 31	999 87	1,753 71
	Changes in inventories	(99 91)	(263 44)	(123 53)	(363 35)	(235 47)	(547 53)	76 57	(263 81)	(100 42)	(187 24)	(199 53)	(507 92)
	Employee benefits expense	669 29	567 09	490 35	1,236 38	946 02	1,993 23	708 05	600 85	525 51	1,308 90	1,014 10	2,137 03
	Finance costs	63 22	35 27	17 77	98 49	39 00	75 97	56 10	37 57	21 28	93 67	46 21	88 27
	Depreciation and amortisation expense	43 87	39 83	23 26	83 70	43 80	105 59	53 61	50 31	31 99	103 92	61 14	139 70
	Other expenses	252 00	250 10	177 14	502 10	370 83	795 14	275 30	237 10	191 78	512 40	397 30	891 30
	Total Expenses	**1,854.34**	**1,568.74**	**1,155.75**	**3,423.08**	**2,054.82**	**4,023.20**	**2,203.46**	**1,616.50**	**1,293.15**	**3,819.96**	**2,319.09**	**4,502.09**
3	**Profit / (Loss) before exceptional items and tax (1 - 2)**	**374.71**	**392.19**	**270.72**	**766.90**	**491.07**	**882.50**	**486.63**	**391.95**	**264.24**	**878.58**	**478.59**	**863.00**
4	Share of net profit/(loss) of jointly controlled entity (net of tax)	-	-	-	-	-	-	(3 76)	(1 96)	(0 59)	(5 72)	(1 15)	(5 71)
5	Exceptional items	-	-	-	-	-	16 12	-	-	-	-	-	16 12
6	**Profit / (Loss) before tax (3 + 4 - 5)**	**374.71**	**392.19**	**270.72**	**766.90**	**491.07**	**866.38**	**482.87**	**389.99**	**263.65**	**872.86**	**477.44**	**841.17**
7	**Tax expense**												
	Current tax	97 95	110 81	69 08	208 76	124 11	207 65	132 38	110 81	69 08	243 19	124 11	207 65
	Deferred tax	5 65	4 01	3 41	9 66	5 44	18 79	5 65	4 01	3 37	9 66	6 40	-
	Prior year tax	-	7 00	-	7 00	-	-	-	7 00	-	7 00	-	25 91
	Total tax expense	**103.60**	**121.82**	**72.49**	**225.42**	**129.55**	**226.44**	**138.03**	**121.82**	**72.45**	**259.85**	**130.51**	**233.56**
8	**Profit / (Loss) for the period (6 - 7)**	**271.11**	**270.37**	**198.23**	**541.48**	**361.52**	**639.94**	**344.84**	**268.17**	**191.20**	**613.01**	**346.93**	**607.61**
9	**Other Comprehensive Income (OCI)**												
	(A)(i) Items not reclassified to P&L - Remeasurement of defined benefit plans	(0 65)	(0 65)	1 21	(1 30)	2 42	(2 60)	(0 65)	(0 65)	1 34	(1 30)	2 85	(1 93)
	(A)(ii) Income tax relating to items not reclassified												
	- Deferred tax	0 16	0 16	(0 31)	0 33	(0 61)	0 65	0 17	0 16	(0 34)	0 33	(0 72)	0 49
	(B)(i) Items reclassified to P&L - Changes in FV of equity instruments and FCTR	21 42	(1 36)	23 12	20 07	22 93	24 26	21 43	(1 36)	(34 78)	20 07	6 52	24 26
	(B)(ii) Income tax relating to items reclassified												
	- Deferred tax	(3 07)	0 19	(3 32)	(2 88)	(3 29)	(3 48)	(3 07)	0 19	(3 32)	(2 88)	(3 29)	(3 48)
	(B)(iii) Foreign currency translation Reserve	-	-	-	-	-	-	-	-	-	-	-	(57 76)
	Total Other Comprehensive Income	**17.86**	**-1.66**	**20.70**	**16.22**	**21.45**	**18.83**	**17.88**	**(1.66)**	**(37.10)**	**16.22**	**5.36**	**(38.42)**
10	**Total Comprehensive Income for the period (8 + 9)**	**288.97**	**268.71**	**218.93**	**557.70**	**382.97**	**658.77**	**362.72**	**266.51**	**154.10**	**629.23**	**352.29**	**569.19**
	Attributable to (consolidated only)	288.97	268.71	218.93	557.70	382.97	658.77	362.72	266.51	154.10	629.23	352.29	569
	Profit for the period - Owners of the Company	271 10	270 36	-	541 47	-	639 93	306 69	268 18	191 17	574 87	346 90	607 60
	Profit for the period - Non-controlling interest	-	-	-	-	-	-	38 14	-	0 03	38 14	0 03	-
	OCI - Owners of the Company	17 86	(1 65)	-	16 21	-	18 83	17 86	(1 65)	(37 10)	16 21	-	(38 43)
	OCI - Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-	-
	TCI - Owners of the Company	-	-	-	-	-	-	324 58	266 51	154 07	591 09	352 26	569 19
	TCI - Non-controlling interest	-	-	-	-	-	-	38 14	-	0 03	38 14	0 03	-
11	Paid-up equity share capital (face value Rs. 10/- each)	145 89	145 89	145 89	145 89	145 89	145 89	145 89	145 89	145 89	145 89	145 89	145 89
12	**Earnings per equity share (Rs. 10/- each) (not annualised) - as reported**												
26	(a) Basic	18 58	18 53	13 57	37 12	24 76	53 78	23 64	18 39	13 09	42 02	23 76	41 65
26	(b) Diluted	18 58	18 53	13 57	37 12	24 76	53 78	23 64	18 39	13 09	42 02	23 76	41 65

B K RAMADHYANI CO. LLP Chartered Accountants

ASM TECHNOLOGIES LIMITED Bangalore

ASM Technologies Limited (CIN: L85110KA1992PLC013421)

Segment wise Revenue and Results for the half year ended September 30, 2026

(Rs. In Millions)

		Standalone						Consolidated					
Sl. No.	Particulars	Quarter ended 30-09-2026	Quarter ended 30-06-2026	Quarter ended 30-09-2025	Half year ended 30-09-2026	Half year ended 30-09-2025	Year ended 31-03-2026	Quarter ended 30-09-2026	Quarter ended 30-06-2026	Quarter ended 30-09-2025	Half year ended 30-09-2026	Half year ended 30-09-2025	Year ended 31-03-2026
1	**Segment Revenue**												
	Services:												
	Export	198.50	201.98	190.32	400.48	369.60	799.23	236.29	238.81	213.19	475.10	418.58	919.37
	Domestic	416.90	304.34	343.49	721.24	724.71	1,531.10	439.19	285.95	351.73	725.14	732.95	1,520.20
	Total Revenue from services	**615.40**	**506.32**	**533.81**	**1,121.72**	**1,094.31**	**2,330.33**	**675.48**	**524.76**	**564.92**	**1,200.24**	**1,151.53**	**2,439.57**
	Manufacturing:												
	Export	231.04	15.38	29.09	246.42	66.12	133.79	610.83	15.38	29.09	626.21	66.12	135.33
	Domestic	1,367.95	1,415.23	827.69	2,783.18	1,321.37	2,333.74	1,397.38	1,448.02	950.59	2,845.40	1,556.10	2,710.27
	Total Revenue from Manufacturing	**1,598.99**	**1,430.61**	**856.78**	**3,029.60**	**1,387.49**	**2,467.53**	**2,008.21**	**1,463.40**	**979.68**	**3,471.61**	**1,622.22**	**2,845.60**
	Revenue from Operations	**2,214.39**	**1,936.93**	**1,390.59**	**4,151.32**	**2,481.80**	**4,797.86**	**2,683.69**	**1,988.16**	**1,544.60**	**4,671.85**	**2,773.75**	**5,285.17**
2	**Segment Results [Profit/(loss) before interest and tax]**												
	Services:												
	Export	71.42	69.68	55.74	141.10	125.66	285.90	81.72	82.57	67.94	164.29	145.65	319.71
	Domestic	141.17	100.44	100.39	241.61	231.91	476.65	142.76	98.64	100.65	241.40	232.17	451.26
	Segment Profit from services	**212.59**	**170.12**	**156.13**	**382.71**	**357.57**	**762.55**	**224.48**	**181.21**	**168.59**	**405.69**	**377.82**	**770.97**
	Manufacturing:												
	Export	95.61	5.66	10.61	101.27	25.79	66.90	230.42	5.66	10.61	236.08	25.79	67.10
	Domestic	212.52	290.12	138.69	502.64	212.74	420.07	257.68	302.12	158.27	559.80	243.42	460.75
	Segment Profit from Manufacturing	**308.13**	**295.78**	**149.30**	**603.91**	**238.53**	**486.97**	**488.10**	**307.78**	**168.88**	**795.88**	**269.21**	**527.85**
	Segment Profit/(loss) before interest and tax	**520.72**	**465.90**	**305.43**	**986.62**	**596.10**	**1,249.52**	**712.58**	**488.99**	**337.47**	**1,201.57**	**647.03**	**1,298.82**
	Un-allocable expenditure	97.45	62.44	52.82	159.89	130.12	439.59	189.01	81.72	65.33	261.73	147.31	473.88
	Total Profit/(loss) before interest and tax	**423.27**	**403.46**	**252.61**	**826.73**	**465.98**	**809.93**	**532.57**	**407.27**	**272.14**	**939.84**	**499.72**	**824.94**
	Less: Finance costs	63.22	35.27	17.77	98.49	39.00	75.97	56.10	37.57	21.28	93.67	46.21	88.27
	Add: Other income	14.66	24.00	35.88	38.66	64.09	132.42	6.40	20.29	12.79	26.69	23.93	104.50
	Total Profit/(loss) before tax	**374.71**	**392.19**	**270.72**	**766.90**	**491.07**	**866.38**	**482.87**	**389.99**	**263.65**	**872.86**	**477.44**	**841.17**

Notes on segment reporting

1. Assets and liabilities used in the Company's business are not identified to any of the reportable segments, as these are used interchangeably between segments. Management believes that it is not practicable to provide segment disclosures relating to total assets and liabilities.

B K RAMADHYANI CO. LLP Chartered Accountants

ASM TECHNOLOGIES LIMITED Bangalore

ASM Technologies Limited (CIN: L85110KA1992PLC013421)
Balance Sheet as at September 30, 2026

(Rs. In Millions)

Particulars	Standalone		Consolidated	
	30-Sep-2026 (Unaudited)	31-Mar-26 (Audited)	30-Sep-2026 (Unaudited)	31-Mar-26 (Audited)
ASSETS - (1) Non-current assets				
(a) Property, Plant and Equipment	850.95	796.98	1,039.76	929.97
(b) Intangible Assets	91.80	58.91	91.80	147.45
(c) Capital work in progress	25.29	-	25.29	-
(d) Intangible assets under development	-	66.75	-	66.75
(e) Goodwill on consolidation	-	-	805.99	122.28
(f)(i) Financial Assets - Investments	1,251.77	498.58	226.38	203.17
(g) Deferred tax assets (net)	-	-	87.48	92.72
(h) Other non-current assets	565.94	463.81	583.64	485.58
Total Non-current assets	**2,785.75**	**1,885.03**	**2,860.34**	**2,047.92**
(2) Current assets				
(a) Inventories	999.77	636.42	1,110.25	696.30
(b)(i) Financial Assets - Investments	129.96	679.57	160.08	679.57
(b)(ii) Trade receivables	2,691.21	1,486.47	2,473.93	1,157.16
(b)(iii) Cash and cash equivalents	27.21	22.57	234.40	62.93
(b)(iv) Bank balances other than (iii) above	223.38	204.85	246.99	228.64
(b)(v) Loans	216.75	175.40	0.38	0.31
(b)(vi) Others	56.73	27.54	24.62	25.35
(c) Other current assets	47.23	137.56	110.35	130.97
Total Current Assets	**4,392.24**	**3,370.38**	**4,361.00**	**2,981.23**
Total Assets	**7,177.99**	**5,255.41**	**7,221.34**	**5,029.15**
EQUITY AND LIABILITIES - EQUITY				
(a) Equity Share capital	145.89	145.89	145.89	145.89
(b) Other Equity	3,517.03	3,221.94	3,389.36	2,924.50
Total Equity	**3,662.92**	**3,367.83**	**3,535.25**	**3,070.39**
Non Controlling Interest	-	-	446.02	-
Total	**3,662.92**	**3,367.83**	**3,981.27**	**3,070.39**
LIABILITIES - (1) Non-current liabilities				
(a)(i) Financial Liabilities - Borrowings	810.79	681.31	816.23	686.87
(a)(ii) Financial Liabilities - Lease liabilities	82.00	75.74	93.73	95.24
(a)(iii) Financial Liabilities - Others	390.95	-	-	-
(b) Provisions	74.96	16.31	81.85	34.90
(c) Deferred tax liabilities (Net)	14.88	2.67	-	-
Total Non-current liabilities	**1,373.58**	**776.03**	**991.81**	**817.01**
(2) Current liabilities				
(a)(i) Financial Liabilities - Borrowings	1,085.63	392.91	1,120.89	439.01
(a)(ii) Financial Liabilities - Lease liabilities	46.74	48.60	58.23	55.68
(a)(iii)(A) Trade payables - micro and small enterprises	19.76	5.11	36.95	16.92
(a)(iii)(B) Trade payables - creditors other than micro and small enterprises	351.40	328.70	317.94	263.58
(a)(iv) Other financial liabilities	25.36	15.61	25.59	15.99
(b) Other current liabilities	313.40	183.84	357.64	218.21
(c) Provisions	299.20	136.78	331.02	132.36
Total Current liabilities	**2,141.49**	**1,111.55**	**2,248.26**	**1,141.75**
TOTAL EQUITY AND LIABILITIES	**7,177.99**	**5,255.41**	**7,221.34**	**5,029.15**

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ASM TECHNOLOGIES LIMITED Bangalore

ASM TECHNOLOGIES LIMITED
CIN:L85110KA1992PLC013421
Cash flow statement for the half year ended September 30,2026.

(Rs. in million)

	Particulars	Standalone		Consolidated	
		Unaudited 30-09-2026 *Half year*	Unaudited 30/09/2025 *Half year*	Unaudited 30-09-2026 *Half year*	Unaudited 30/09/2025 *Half year*
(A)	**Cash flows from operating activities**				
	Profit/(loss) before tax	766 89	491 07	872 86	477 44
	Adjustment to reconcile profit before tax to net cash flows:				
	Depreciation and amortization expense	83 70	43 80	103 92	61 14
	Finance costs	98 49	39 00	93 67	46 21
	Interest income	(18 46)	(26 27)	(8 46)	(10 19)
	Fair valuation of mutual fund	(13 63)	(8 15)	(13 43)	(8 15)
	Share of profit/loss in LLP	64 74	(24 86)	5 72	
	Operating profit before working capital changes	**981.73**	**514.59**	**1,054.27**	**566.45**
	Movements in working capital :				
	Increase/ (decrease) in trade payables	37 35	116 74	74 39	106 89
	Increase/ (decrease) in other liabilities	185 56	138 72	195 43	139 84
	Decrease / (increase) in Inventories	(363 35)	(235 47)	(413 95)	(199 52)
	Decrease / (increase) in trade receivables	(1,204 74)	(59 24)	(1,316 76)	26 35
	Decrease / (increase) in other non current assets	3 53	(0 57)	7 61	1 98
	Decrease / (increase) in other financial assets	(20 06)	50 72	(20 06)	(27 05)
	Decrease / (increase) in loans and advances	(41 35)	17 61	(0 07)	(11 00)
	Increase / (decrease) in provisions	59 16	2 85	157 88	6 12
	Cash generated from /(used in) operations	**(271.84)**	**543.62**	**(240.63)**	**618.18**
	Direct taxes paid, net	64 55	117 76	65 53	117 91
	Net cash flow from/ (used in) operating activities (A)	**(336.39)**	**425.86**	**(306.16)**	**500.27**
(B)	**Cash flows from investing activities**				
	Purchase of Property, plant & equipment (including capital work in progress and capital advances)	(195 85)	(101 27)	(183 35)	(105 24)
	Sale/Purchase of non current investments	(481 40)	(7 12)	(328 00)	(29 93)
	Proceeds from sale of current investments	562 35	(494 27)	532 02	(494 27)
	(Increase)/decrease in other bank balances	(18 53)	(396 29)	(18 35)	(396 63)
	Interest received	7 64	26 27	27 57	10 19
	Net cash flow from/ (used in) investing activities (B)	**(125.79)**	**(972.68)**	**29.88**	**(1,015.88)**
(C)	**Cash flows from financing activities**				
	Proceeds from borrowings	1,215 11	-	1,250 25	27 85
	Proceeds from issue of equity shares and warrants	-	956 45	-	956 49
	Repayment of long-term borrowings	(65 98)	(37 71)	(80 32)	-
	Lease Payments	(21 03)	(2 77)	(24 40)	(5 80)
	Increase/(decrease) of short-term borrowings, net	(326 94)	(316 01)	(358 69)	(391 51)
	Interest paid	(81 53)	(39 00)	(86 27)	(46 21)
	Dividends paid (including tax on dividend)	(252 82)	(13 03)	(252 82)	(13 03)
	Net cash flow from/ (used in) in financing activities (C)	**466.82**	**547.93**	**447.74**	**527.79**
(D)	**Net increase/(decrease) in cash and cash equivalents (A + B + C)**	**4.64**	**1.11**	**171.47**	**12.18**
(E)	**Cash and cash equivalents at the beginning of the year**	**22.57**	**3.13**	**62.93**	**22.76**
(F)	**Cash and cash equivalents at the end of the year**	**27.21**	**4.24**	**234.40**	**34.94**

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ASM TECHNOLOGIES LIMITED Bangalore

Notes :

1 The above financial results have been prepared in accordance with the Indian Accounting Standards (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. These results have been reviewed by the audit committee and were taken on record by the Board of Directors at their meeting held on November 7, 2026. The review results for the Half Year ended September 30, 2026 has been reported by the statutory auditors of the Company and have

2 The consolidated financial results relate to ASM Group. The Group consists of ASM Technologies Ltd and its subsidiaries (including a firm in which it has invested in its total capital) and a joint venture company which are as under.

1- ASM Digital Technologies Inc, USA. wholly owned subsidiary
2- ASM Digital Technologies Pte Ltd. Singapore. Wholly owned subsidiary
3- R V Forms & Gears LLP, Chennai, 100% held by the Company
4- ASM Technologies KK - Japan - Wholly owned subsidiary
5 - ASM Engineering Private Limited. UK, Wholly owned subsidiary
6 - ASM Digital Engineering Private Limited. UK - Step down subsidiary
7 - ASM HHV Engineering Private Limited - Jointly controlled entity
8 - ASM Digital Technologies Co Limited. Thailand - Step down subsidiary
9 - ASM Technologies Viet Nam Co Limited. Vietnam - Wholly Owned subsidiary
10 - Asmaitha Wirelesss Technologies Private Limited - Subsidiary

3 The preparation of financial statements in conformity with Ind AS requires the management to make judgements, estimates and assumptions that affect the application of accounting policies and reported amounts of incomes, expenses and capital employed. Any further adjustments that may be necessary due to fresh evidence/facts and interpretations of MCA/ICAI that may be observed/received.

4 The overseas subsidiaries "ASM Digital Technologies Pte Ltd and ASM Technologies KK – Japan" has accumulated losses which has exceeded its share capital and has eroded its networth as at the end of the reporting period. The subsidiary's total liabilities exceeds at total assets by Rs. 19.85 million (SGD 2,88,642.84) and Rs. 8.99 million (JPY 1,45,24,959). However, the holding company is authorised by its Board to infuse further funds as and when required and the management has drawn up action plan which would reduce the company's operating costs in the coming years. Based on this, the management is of the opinion that the going concern assumption in preparation of the financial statements is appropriate.

5 The Board of directors have declared a Interim dividend of Rs.6 /- per share.

6 During the quarter ended March 31, 2024, the Company had made a preferencial allotment of 8,00,000 equity shares of Rs.10/- each at a premium of Rs.460.70 per share and issued share warrants of 28,14,390 convertible at 1 equity share of Rs.10/- each at Rs.470.70 per warrant. The Company has received a total amount of Rs.1,700 million towards preferencial allotment. The Company has spent an amount of Rs.401 million towards general corporate purposes and Rs.1,299 million towards organic and inorganic growth.

7 The Company holds investments in Eclectic IQ (formerly known as Polylogyx) whose cost is Rs.8.03 million, its fair value is Rs.12.65 million and Lavelle Networks Private Limited whose cost Rs.55 million and its fair value is Rs.64.25 million which is disclosed in non current investments. The Company is in the process of obtaining valuation reports for these investments as per Ind AS 109 – Financial Instruments. The management has made efforts to obtain the cash flows and other information for valuation purposes due to certain restrictions, the Company was unable to obtain the necessary data for valuation as at September 30, 2026. However, there are certain fresh investments in those companies and expected to take place by the end of the year and in our opinion there is substantial increase in the value of investments and there is no impairment of the same.

8 During the current quarter, the Company has implemented a new ERP system, TCS iON™, which is presently undergoing stabilization. Management is in the process of addressing certain system bugs, process deficiencies, and inaccuracies or inconsistencies identified in certain reports generated by the system. These included areas related to certain opening balances fed at the time of implementation, inventory valuation, amortisation of prepaid expenses, aging of debtors and creditors, fixed asset register and unbilled recievables. The Company has carried out necessary rectifications to the extent identified outside the ERP system, including, in certain cases, adjustments based on management estimates where complete system-generated information was not available. Management has represented that any unrectified errors or discrepancies remaining as of the reporting date are not expected to have a material impact on the financial results. Further, Management continues to undertake corrective actions to stabilize the ERP system and to resolve the identified bugs, process deficiencies and reporting inaccuracies.

9 Corresponding figures of the previous period/year have been regrouped wherever necessary to correspond to current period classification.

For and behalf of the Board of Directors

(Rabindra Srikantan)
Managing Director

ASM TECHNOLOGIES LIMITED Bangalore

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