ASM TECHNOLOGIES LIMITED
80/2, Lusanne Court, Richmond Road, Bangalore - 560 025
Tel : +91-80-66962300/01/02 Fax : +91-80-66962304 e-mail : info@asmltd.com Website : www.asmltd.com
CIN : L85110KA1992PLC013421 GST No. : 29AABCA4362P1Z9

Date: 5th August 2026

To
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

Further to our letter dated 30th of July, 2026 we wish to inform that the Board of Directors of the company at their meeting held today, 5th August, 2026:

1. Took on record the Unaudited Financial Results (standalone &consolidated) of the Company, prepared as per Indian Accounting Standards(Ind-AS) ,for the quarter and period ended 30th June 2026, vide Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

2. The Board has declared an Interim Dividend of Rs. 6/- per equity share (60% on the face value of Rs. 10/- per share) for the financial year 2026-2027. The dividend will be paid on or before 4th September 2026.

3. In view of the Interim dividend declared for the year 2026-2027, Wednesday, 12th of August, 2026 has been fixed as the record date.

Meeting commenced at 8.00 am and concluded at 03.05 pm.

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: 2026.08.05 15:08:24 +05'30'

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

Independent Auditor's Review Report on Review of Consolidated Unaudited Quarterly 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 ended June 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:

B K RAMADHYANI CO. LLP * Chartered Accountants * BANGALORE

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 Pvt Limited, United Kingdom - Step down subsidiary
i. ASM Technologies Viet Nam Company Limited, Vietnam - subsidiary

5. Emphasis of Matter:

a. Attention is invited to Note 9 to the Statement, which describes the Company's noncurrent 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 10 of the Statement, which describes that 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/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 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.

B K RAMADHYANI & CO. LLP
BANGALORE
Chartered Accountants

6. **Other Matters:**
   We did not review the financial results of three foreign subsidiaries considered in the preparation of this statement, which constitute total revenues of Rs.24.49 million and net loss of Rs.0.48 million for the quarter ended June 30, 2026. The unaudited financial results and other financial information in respect of three foreign subsidiaries are based on management certification and our opinion on the statement, to the extent they have been derived from such financial result is solely on the basis of the said management certification. Our review report is not modified in respect of this matter.

7. Attention is drawn to the fact that the consolidated figures for the three months ended March 31, 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to December 31, 2025. The figures up to the end of the December 31, 2025 had only been reviewed and not subjected to audit.

8. 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.

9. A copy of the unaudited quarterly 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

B K RAMADHYANI CO. LLP BANGALORE-55 Chartered

Vasuki H S

(Vasuki H S)
Partner
Membership No: 212013
UDIN: 26212013FXCCOO8897

Place: Bengaluru
Date: August 5, 2026

Independent Auditor's Review Report on Review of Standalone Unaudited Quarterly 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 ended June 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 9 to the Statement, which describes the Company's noncurrent 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 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 10 of the Statement, which describes that 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/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 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. Attention is drawn to the note 7 of the financial results that the standalone figures for the three months ended March 31, 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to December 31, 2025. The figures up

B K RAMADHYANI CO. LLP BANGALORE-55 Chartered Accountants to the end of the December 31, 2025 had only been reviewed and not subjected to audit.

7. 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:26212013HMQEEK9161

Place: Bengaluru
Date: August 5, 2026

ASM Technologies Limited
CIN: L85110KA1992PLC013421
80/2, Lusanne Court, Richmond Road, Bangalore - 560 025
Statement of unaudited Financial Results for the quarter ended June 30, 2026

ASM TECHNOLOGIES engineering innovation

Sl. No.	Particulars	Standalone				Consolidated			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
		30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)	30.06.2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	Income								
	Revenue from operations	1,936.93	1,245.15	1,091.21	4,797.86	1,988.16	1,351.18	1,229.15	5,285.17
	Other income	24.00	47.66	28.21	107.84	17.70	38.91	11.14	79.92
	Total Income	1,960.93	1,292.81	1,119.42	4,905.70	2,005.86	1,390.09	1,240.29	5,365.09
2	**Expenses**								
	Cost of goods sold	939.89	440.77	319.88	1,600.80	954.48	417.71	376.86	1,753.71
	Changes in inventories	(263.44)	(216.02)	(111.94)	(547.53)	(263.81)	(198.51)	(99.11)	(507.92)
	Employee benefits expense	567.09	540.10	455.67	1,993.23	600.85	579.36	488.59	2,137.04
	Finance costs	34.97	25.10	21.23	75.98	37.27	27.79	24.93	88.27
	Depreciation and amortisation expense	39.83	34.87	20.54	105.59	50.31	36.93	29.15	139.70
	Other expenses	250.40	237.97	193.69	795.15	234.75	299.69	205.52	891.30
	Total Expenses	1,568.74	1,062.79	899.07	4,023.22	1,613.85	1,162.97	1,025.94	4,502.10
3	Profit / (Loss) before exceptional items and tax (1 - 2)	392.19	230.02	220.35	882.48	392.01	227.12	214.35	862.99
4	Share of net profit/(loss) of jointly Controlled entity (net of tax)		-			(1.96)	(3.14)	(0.56)	(5.71)
5	Exceptional items	-	(6.51)		16.12	-	(9.01)	-	16.12
6	**Profit / (Loss) before tax (3+4-5)**	392.19	236.53	220.35	866.36	390.05	232.99	213.79	841.16
7	**Tax expense**								
	Current tax	110.81	40.54	55.03	207.65	110.81	40.54	55.03	207.65
	Deferred tax	4.01	18.76	2.03	18.79	4.01	24.90	3.03	25.91
	Prior Year tax	7.00	-	-	-	7.00			
	Total	121.82	59.30	57.06	226.44	121.82	65.44	58.06	233.56
8	**Profit / (Loss) for the period (6 - 7)**	270.37	177.23	163.29	639.92	268.23	167.55	155.73	607.60
9	**Other Comprehensive Income (OCI)**								
	(A) i. items that will not be reclassified to Profit or Loss								
	Remeasurement of defined benefit plans	(0.65)	0.43	1.21	(2.60)	(0.65)	0.70	1.51	(1.93)
	ii. Income tax relating to items that will not be reclassified to Profit or Loss							(0.38)	
	- Deferred tax	0.16	(0.11)	(0.30)	0.65	0.16	(0.17)	-	0.49
	(B) i. items that will be reclassified to Profit or Loss	-						-	
	Changes in fair value of investments in equity instruments and FCTR	(1.36)	2.87	(0.19)	24.26	(1.36)	(7.78)	41.30	(33.70)
	ii. Income tax relating to items that will be reclassified to Profit or Loss	-						-	
	- Deferred tax	0.19	(0.41)	0.03	(3.48)	0.19	(0.41)	0.03	(3.48)
10	**Total Comprehensive Income for the period (8 + 9)**	268.71	180.01	164.04	658.75	266.57	159.89	198.19	568.98
	Profit for the period attributable to								
	- Owners of the Company					268.23	167.59	155.73	607.61
	- Non controlling Interest					0.00	(0.04)	0.00	0.00
	Other Comprehensive Income for the period attributable to :								
	- Owners of the Company					(1.66)	(7.66)	42.46	(38.62)
	- Non controlling Interest					-	-	-	-
	Total Comprehensive Income for the period attributable to :								
	- Owners of the Company					266.57	159.93	198.19	568.99
	- Non controlling Interest					0.00	(0.04)	0.00	0.00
11	Paid-up equity share capital (face value of Rs. 10/- each)	145.89	145.89	130.32	145.89	145.89	145.89	130.32	145.89
12	**Earnings per equity share (of Rs. 10/- each) (not annualised)**								
	(a) Basic	18.53	12.15	11.19	53.78	18.39	11.48	10.67	41.65
	(b) Diluted	18.53	12.15	11.19	53.78	18.39	11.48	10.67	41.65

B K RAMADHYANI & CO. LLP * Chartered Accountants *

ASM TECHNOLOGIES LIMITED * Bangalore

Segment wise Revenue, Results, Assets and Liabilities

	Financial Results	Standalone				Consolidated			
		Quarter Ended			Year Ended	Quarter Ended			Year Ended
Sl. No.	Particulars	30-06-2026 (Unaudited)	31.03.2026 (Audited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)	30-06-2026 (Unaudited)	31.03.2026 (Unaudited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
1	**Segment Revenue**								
	Services:								
	Export	201.98	212.31	179.28	799.23	238.81	244.41	205.39	919.37
	Domestic	304.34	365.54	381.22	1,531.10	285.95	341.68	381.22	1,520.20
	Total Revenue from services	506.32	577.85	560.50	2,330.33	524.76	586.09	586.61	2,439.57
	Manufacturing:								
	Export	15.38	39.81	37.03	133.79	15.38	41.30	37.03	135.33
	Domestic	1415.23	627.49	493.68	2,333.74	1,448.02	723.79	605.51	2,710.27
	Total Revenue from Manufacturing	1,430.61	667.30	530.71	2,467.53	1,463.40	765.09	642.54	2,845.60
	Revenue from Operations	1,936.93	1,245.15	1,091.21	4,797.86	1,988.16	1,351.18	1,229.15	5,285.17
2	**Segment Results [Profit/(loss) before interest and tax]**								
	Services:								
	Export	69.68	83.41	69.92	285.90	82.57	102.05	77.71	319.71
	Domestic	100.44	115.33	131.52	476.65	98.64	86.06	131.52	451.26
	Segment Profit from services	170.12	198.74	201.44	762.55	181.21	188.11	209.23	770.97
	Manufacturing:								
	Export	5.66	21.06	15.18	66.90	5.66	21.25	15.18	67.10
	Domestic	290.12	147.07	74.05	420.07	302.12	157.95	85.15	460.75
	Segment Profit from Manufacturing	295.78	168.13	89.23	486.97	307.78	179.20	100.33	527.85
	Segment Profit/(loss) before interest and tax	465.90	366.87	290.67	1,249.52	488.99	367.31	309.56	1,298.82
	Un-allocable expenditure	62.74	152.90	77.30	415.02	77.41	145.44	81.98	449.31
	Total Profit/(loss) before interest and tax	403.16	213.97	213.37	834.50	411.58	221.87	227.58	849.51
	Less : Finance costs	34.97	25.10	21.23	75.98	37.27	27.79	24.93	88.27
	Add : Other Income	24.00	47.66	28.21	107.84	17.70	38.91	11.14	79.92
	Total Profit/(loss) before tax	392.19	236.53	220.35	866.36	392.01	232.99	213.79	841.16

Notes on Segment Information :

1. The Company is in the business of Design Led Manufacturing (DLM) and Engineering R&D services (ERD) which has been reported as DLM as manufacturing sector and ERD as service sector.

2. 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.

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 August 5, 2026. The review results for the quarter ended June 30, 2026 has been reported by the Company and commented upon by the statutory auditors of the Company and have expressed an unmodified review opinion on these results.

2.The consolidated financial results relate to ASM Group. The Group consists of ASM Technologies Ltd and its wholly owned overseas subsidiaries and 100% share of partnership in RV Forms

1- ASM Digital Technologies Inc (formerly known as PINNACLE TALENT INC), USA
2- ASM Digital Technologies Pte Ltd (formerly known as ADVANCED SYNERGIC PTE LTD), SINGAPORE
3- R V Forms & Gears LLP
4- ASM Technologies KK - Japan
5 - ASM Engineering Private Limited, UK (from November 1, 2023)
6 - ASM Digital Engineering Private Limited, UK - Step down subsidiary (from November 1, 2023)
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.Ltd - Subsidiary

3. The preparation of financial results 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 net worth as at the end of the reporting period. The subsidiary's total liabilities exceeds at total assets by Rs. 23.10 million (SGD 3,16,236) and Rs. 8.9 million (JPY 1,50,73,376). 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. On November 21, 2025, the Government of India has notified four new labour codes which subsumed 29 existing labour laws. The Ministry of labour and employment published FAQ's to enable assessment of the financial impact due to the change in the regulation the Company and the group has assessed and disclosed the incremental impact on these changes as an exceptional item based on independent actuarial valuation report for the year ended March 31, 2026.

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

7. The figures for the quarter ended March 31, 2026 are the balancing figures between unaudited figures in respect of the financial year up to December 31, 2025 and the published audited figures up to March 31, 2026, being the date of the end of the first quarter of the respective financial year, which is subjected to limited review.

8. During the quarter ended March 31, 2024, the Company had made a preferential 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.1,701.30 million towards preferential allotment. During the quarter September 2025 the Company has allotted 15,56,984 equity shares. The Company has spent an amount of Rs.252.80 million towards general corporate purposes and Rs.892.80 million towards organic and inorganic growth and balance amount is kept in invested in the fixed deposits and mutual funds as approved by the Board of Directors.

9. 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 June 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.

10. 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 wherever 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, Management continues to undertake corrective actions to stabilize the ERP system and to resolve the identified bugs, process deficiencies and reporting inaccuracies.

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

Place : Bangalore
Date : August 05, 2026

For ASM Technologies Limited

Managing Director