

Sl. No.	Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30-06-2025 (Unaudited)	31-03-2025 (Audited)	30-06-2024 (Unaudited)	31.03.2025 (Audited)	30-06-2025 (Unaudited)	31-03-2025 (Audited)	30-06-2024 (Unaudited)	31.03.2025 (Audited)
1	Income								
	Revenue from operations	1,091.21	845.05	464.71	2,397.73	1,229.15	1,145.07	526.20	2,888.10
	Other income	28.21	36.29	30.81	148.40	11.14	12.86	31.98	88.03
	Total Income	1,119.42	881.34	495.52	2,546.13	1,240.29	1,157.93	558.18	2,976.13
2	Expenses								
	Cost of goods sold	319.88	233.91	-	295.73	376.86	472.82	11.20	596.65
	Changes in inventories	(111.94)	(45.04)	-	(78.60)	(99.11)	(83.03)	0.39	(143.09)
	Employee benefits expense	455.67	377.12	327.43	1,399.89	488.59	352.05	381.50	1,525.81
	Finance costs	21.23	25.82	24.95	100.06	24.93	26.73	30.08	117.59
	Depreciation and amortisation expense	20.54	16.42	15.79	62.09	29.15	24.29	25.98	98.66
	Other expenses	193.69	94.01	100.45	404.74	205.52	148.90	94.62	435.74
	Total Expenses	899.07	702.24	468.62	2,183.91	1,025.94	941.76	543.77	2,631.36
3	-2)	220.35	179.10	26.90	362.22	214.35	216.17	14.41	344.77
4	Share of net profit/(loss) of Jointly Controlled entity (net of tax)	-	-	-	-	(0.56)	(0.21)	(0.04)	(1.02)
5	Exceptional items	-	1.29	-	3.79	-	-	-	2.50
6	Profit / (Loss) before tax (3-4-5)	220.35	177.81	26.90	358.43	213.79	215.96	14.37	341.25
7	Tax expense								
	Current tax	55.03	35.77	5.79	83.57	55.03	35.76	5.82	83.64
	Deferred tax	2.03	(4.47)	0.81	11.91	3.03	26.73	(17.38)	6.98
	Total	57.06	31.30	6.60	95.48	58.06	62.49	(11.56)	90.62
8	Profit / (Loss) for the period (6 - 7)	163.29	146.51	20.30	262.95	155.73	153.47	25.93	250.63
9	Other Comprehensive Income (OCI)								
	(A) i. Items that will not be reclassified to Profit or Loss								
	Remeasurement of defined benefit plans	1.21	(5.64)	4.83	(4.04)	1.51	(4.95)	5.71	(3.50)
	ii. Income tax relating to items that will not be reclassified to Profit or Loss - Deferred tax	(0.30)	1.42	(1.22)	1.02	-	1.25	(1.44)	0.88
	(B) i. Items that will be reclassified to Profit or Loss								
	Changes in fair value of Investments in equity instruments and FCTR	(0.19)	(8.65)	1.76	(5.39)	41.30	(14.89)	(51.16)	(11.63)
	ii. Income tax relating to items that will be reclassified to Profit or Loss - Deferred tax	0.03	2.72	(0.44)	0.77	0.03	2.72	(0.44)	0.77
10	Total Comprehensive Income for the period (8 + 9)	164.04	136.36	25.23	255.31	198.19	137.60	(21.40)	237.15
	Profit for the period attributable to								
	- Owners of the Company					155.73	162.61	30.75	262.25
	- Non controlling Interest					0.00	0.00	(4.82)	(11.62)
	Other Comprehensive Income for the period attributable to:								
	- Owners of the Company					42.46	37.74	(47.33)	(13.48)
	- Non controlling Interest					-	-	-	-
	Total Comprehensive Income for the period attributable to:								
	- Owners of the Company					198.19	200.35	(16.58)	248.77
	- Non controlling Interest					0.00	0.00	(4.82)	(11.62)
11	Paid-up equity share capital (face value of Rs. 10/- each)	130.32	118.77	117.74	118.77	130.32	118.77	117.74	118.77
12	Earnings per equity share (of Rs. 10/- each) (not annualised)								
	(a) Basic	11.19	10.11	1.88	22.33	10.67	10.59	2.42	21.28
	(b) Diluted	11.19	10.11	1.49	18.15	10.67	10.59	1.92	17.30



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Segment wise Revenue, Results, Assets and Liabilities

Sl. No.	Financial Results Particulars	Standalone				Consolidated			
		Quarter Ended		Year Ended		Quarter Ended		Year Ended	
		30-06-2025 (Unaudited)	31-03-2025 (Audited)	30-06-2024 (Unaudited)	31.03.2025 (Audited)	30-06-2025 (Unaudited)	31-03-2025 (Audited)	30-06-2024 (Unaudited)	31.03.2025 (Audited)
1	Segment Revenue								
	<i>Services:</i>								
	Export	179.28	122.19	129.10	474.86	205.39	206.40	207.07	610.28
	Domestic	381.22	329.58	297.57	1,381.31	381.22	399.72	297.32	1,498.20
	Total Revenue from services	560.50	451.77	426.67	1,856.17	586.61	606.12	504.39	2,108.48
	<i>Manufacturing:</i>								
	Export	37.03	7.99	38.04	101.52	37.03	7.99	-	101.68
	Domestic	493.68	385.29	-	440.04	605.51	536.86	21.81	677.94
	Total Revenue from Manufacturing	530.71	393.28	38.04	541.56	642.54	544.95	21.81	779.62
	Revenue from Operations	1,091.21	845.05	464.71	2,397.73	1,229.15	1,145.07	526.20	2,888.10
2	Segment Results [Profit/(loss) before Interest and tax]								
	<i>Services:</i>								
	Export	69.92	92.40	46.48	201.73	77.71	95.89	74.55	208.08
	Domestic	131.52	106.04	92.24	428.21	131.52	142.66	81.90	466.61
	Segment Profit from services	201.44	198.44	138.72	629.94	209.23	238.55	156.45	674.69
	<i>Manufacturing:</i>								
	Export	15.18	5.81	16.17	37.61	15.18	4.14	-	40.67
	Domestic	74.05	36.60	-	57.21	85.15	62.42	(4.60)	91.52
	Segment Profit from Manufacturing	89.23	42.41	16.17	94.82	100.33	66.56	(4.60)	132.19
	Segment Profit/(loss) before Interest and tax	290.67	240.85	154.89	724.76	309.56	305.11	151.85	806.88
	Un-allocable expenditure	77.30	72.22	133.85	410.88	81.42	75.07	139.34	432.55
	Total Profit/(loss) before interest and tax	213.37	168.62	21.04	313.88	228.14	230.04	12.51	374.33
	Less : Finance costs	21.23	25.82	24.95	100.06	24.93	26.73	30.08	117.59
	Add : Other Income	28.21	36.29	30.81	148.40	11.14	12.86	31.98	88.03
	Total Profit/(loss) before tax	220.35	179.10	26.90	362.22	214.35	216.17	14.41	344.77

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 9, 2025. The review results for the quarter ended June 30, 2025 has been reported by the statutory auditors of the Company and have expressed an unmodified audit 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 and Gears as follows

- 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 (from 4 October 2024 -100% share in partnership)
- 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

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. 18.78 million (SGD 2,80,662.66) and Rs. 8.30 million (JPY 1,41,74,047). 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 of the company had approved the merger of ASM Digital Engineering Private Limited with the company (w.e.f. April 01, 2023). The Company has filed necessary documents with the National Company Law Tribunal (NCLT) and required accounting treatment is given with effect from the appointed date and duly approved by NCLT. Accordingly the figures reported for quarter ended June 30, 2024, year ended March 31, 2025 have been regrouped to give the effect to the merger order.

6. The Board of directors have declared an interim dividend of Rs.1/- per share.

7. The figures for the quarter ended March 31, 2025 are the balancing figures between audited figures in respect of the full financial year upto March 31, 2025 and the published unaudited year to date figures upto December 31 2024, being the date of the end of the third 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.1,040.76 million towards preferential allotment. During the quarter June 2025 the Company has allotted 11,54,551 equity shares. The Company has spent an amount of Rs.2,528 million towards general corporate purposes and Rs.6,621 million towards organic and inorganic growth.

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

Place : Bangalore
Date : August 09, 2025

Rabindra Srikantan
Managing Director

