

Sl. No.	Particulars	Standalone						Consolidated						(Rs. in million)
		Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended	
		31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31.03.2025 (Audited)	31-12-2025 (Unaudited)	30-09-2025 (Unaudited)	31-12-2024 (Unaudited)	31-12-2025 (Unaudited)	31-12-2024 (Unaudited)	31.03.2025 (Audited)	
1	Income													
	Revenue from operations	1,070.91	1,390.59	574.71	3,552.71	1,552.68	2,397.73	1,160.24	1,544.60	647.44	3,933.99	1,743.03	2,888.10	
	Other income	(3.91)	35.88	26.38	60.18	112.11	148.40	17.08	12.79	16.11	41.01	75.17	88.03	
	Total Income	1,067.00	1,426.47	601.09	3,612.89	1,664.79	2,546.13	1,177.32	1,557.39	663.55	3,975.00	1,818.20	2,976.13	
2	Expenses													
	Cost of goods sold	269.39	570.76	61.82	1,160.03	61.82	295.73	336.13	623.01	91.32	1,336.00	123.83	596.65	
	Changes in inventories	(96.04)	(123.53)	(33.56)	(331.51)	(33.56)	(78.60)	(109.88)	(100.42)	(50.07)	(309.41)	(60.06)	(143.09)	
	Employee benefits expense	507.11	490.35	353.74	1,453.13	1,022.77	1,399.89	543.58	525.51	394.43	1,557.68	1,173.76	1,525.81	
	Finance costs	11.88	17.77	27.55	50.88	74.24	100.06	14.27	21.28	31.70	60.48	90.86	117.59	
	Depreciation and amortisation expense	26.92	23.26	14.45	70.72	45.66	62.09	41.63	31.99	23.73	102.77	74.37	98.66	
	Other expenses	186.35	177.14	98.48	557.18	310.73	404.74	194.31	191.78	92.45	591.61	286.84	435.74	
	Total Expenses	905.61	1,155.75	522.48	2,960.43	1,481.66	2,183.91	1,020.04	1,293.15	583.56	3,339.12	1,689.60	2,631.36	
3	Profit / (Loss) before exceptional items and tax (1 - 2)	161.39	270.72	78.61	652.46	183.13	362.22	157.28	264.24	79.99	635.88	128.60	344.77	
4	Share of net profit/(loss) of jointly Controlled entity (net of tax)	-	-	-	-	-	-	(1.42)	(0.59)	(0.47)	(2.57)	(0.81)	(1.02)	
5	Exceptional items	22.63	-	2.50	22.63	2.50	3.79	25.13	-	2.50	25.13	2.50	2.50	
6	Profit / (Loss) before tax (3-4-5)	138.76	270.72	76.11	629.83	180.63	358.43	130.73	263.65	77.02	608.18	130.29	341.25	
7	Tax expense													
	Current tax	43.00	69.08	19.44	167.11	47.80	83.57	43.00	69.08	23.64	167.11	47.88	83.64	
	Deferred tax	(5.41)	3.41	2.55	0.03	16.38	11.91	(5.39)	3.37	1.46	1.01	(19.75)	6.98	
	Total	37.59	72.49	21.99	167.14	64.18	95.48	37.61	72.45	25.10	168.12	28.13	90.62	
8	Profit / (Loss) for the period (6 - 7)	101.17	198.23	54.12	462.69	116.45	262.95	93.12	191.20	51.92	440.06	102.16	250.63	
9	Other Comprehensive Income (OCI)													
	(A) i. items that will not be reclassified to Profit or Loss													
	Remeasurement of defined benefit plans	(5.45)	1.21	(8.07)	(3.03)	1.60	(4.04)	-5.48	1.34	(13.58)	(2.63)	1.45	(3.50)	
	ii. Income tax relating to items that will not be reclassified to Profit or Loss													
	- Deferred tax	1.37	(0.31)	2.03	0.76	(0.40)	1.02	1.38	(0.34)	3.41	0.66	(0.37)	0.88	
	(B) i. items that will be reclassified to Profit or Loss													
	Changes in fair value of investments in equity instruments and FCTR	(1.54)	23.12	(1.80)	21.39	3.26	(5.39)	(32.44)	(34.78)	(1.80)	(25.92)	3.26	(11.63)	
	ii. Income tax relating to items that will be reclassified to Profit or Loss													
	- Deferred tax	0.22	(3.32)	(0.26)	(3.07)	(1.95)	0.77	0.22	(3.32)	(0.26)	(3.07)	(1.95)	0.77	
10	Total Comprehensive Income for the period (8 + 9)	95.77	218.93	46.02	478.74	118.96	255.31	56.81	154.10	39.69	409.10	104.55	237.15	
	Profit for the period attributable to													
	- Owners of the Company													
	- Non controlling interest													
	Other Comprehensive Income for the period attributable to :													
	- Owners of the Company													

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	- Non controlling Interest									(0.12)			0.02	
	Total Comprehensive Income for the period attributable to :													
	- Owners of the Company													
	- Non controlling interest													
11	Paid-up equity share capital (face value of Rs. 10/- each)	145.89	145.89	117.74	145.89	117.74	118.77	145.89	145.89	117.74	145.89	117.74	118.77	
12	Earnings per equity share (of Rs. 10/- each) (not annualised)													
	(a) Basic	6.93	13.57	4.59	31.69	9.87	18.15	6.38	13.09	4.40	30.14	8.66	17.30	
	(b) Diluted	6.93	13.57	3.71	31.69	7.97	18.15	6.38	13.09	3.55	30.14	6.99	17.30	

Segment wise Revenue, Results, Assets and Liabilities														
Sl. No.	Financial Results	Standalone						Consolidated						
		Quarter Ended			Nine Months Ended		Year Ended	Quarter Ended			Nine Months Ended		Year Ended	
		31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31.03.2025	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31.03.2025	
Particulars	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1 Segment Revenue														
<i>Services:</i>														
Export	217.32	190.32	80.12	586.92	352.67	474.86	256.38	213.19	101.70	674.96	497.10	610.28		
Domestic	440.85	343.49	637.56	1,165.56	1,051.73	1,381.31	445.57	351.73	453.88	1,178.52	1,104.48	1,498.20		
Total Revenue from services	658.17	533.81	717.68	1,752.48	1,404.40	1,856.17	701.95	564.92	555.58	1,853.48	1,601.58	2,108.48		
<i>Manufacturing:</i>														
Export	27.86	29.09	93.53	99.98	93.53	101.52	27.91	29.09	0.30	94.03	0.47	101.68		
Domestic	384.88	827.69	54.75	1,706.25	54.75	440.04	430.38	950.59	91.56	1,986.48	140.98	677.94		
Total Revenue from Manufacturing	412.74	856.78	148.28	1,800.23	148.28	541.56	458.29	979.68	91.86	2,080.51	141.45	779.62		
Revenue from Operations	1,070.91	1,390.59	865.96	3,552.71	1,552.68	2,397.73	1,160.24	1,544.60	647.44	3,933.99	1,743.03	2,888.10		
2 Segment Results [Profit/(loss) before Interest and tax]														
<i>Services:</i>														
Export	76.83	55.74	26.97	202.49	109.33	201.73	72.01	67.94	13.32	217.66	144.16	208.08		
Domestic	129.41	100.39	200.84	361.32	322.17	428.21	133.03	100.65	142.45	365.20	323.95	466.61		
Segment Profit from services	206.24	156.13	227.81	563.81	431.50	629.94	205.04	168.59	155.77	582.86	468.11	674.69		
<i>Manufacturing:</i>														
Export	20.05	10.61	31.80	45.84	31.80	37.61	20.06	10.61	31.96	45.85	31.97	40.67		
Domestic	60.26	138.69	20.61	273.00	20.61	57.21	59.38	158.27	28.73	302.80	29.10	91.52		
Segment Profit from Manufacturing	80.31	149.30	52.41	318.84	52.41	94.82	79.44	168.88	60.69	348.65	61.07	132.19		
Segment Profit/(loss) before Interest and tax	286.55	305.43	280.22	882.65	483.91	724.76	284.48	337.47	216.46	931.51	529.18	806.88		
Un-allocable expenditure	132.00	52.82	200.43	262.12	306.85	410.88	156.56	64.75	88.92	303.85	384.89	432.55		
Total Profit/(loss) before Interest and tax	154.55	252.61	79.79	620.53	177.06	313.88	127.92	272.72	127.54	627.66	144.29	374.33		
Less : Finance costs	11.88	17.77	27.55	50.88	74.24	100.06	14.27	21.28	31.70	60.48	90.86	117.59		
Add : Other Income	(3.91)	35.88	26.38	60.18	112.11	148.40	17.08	12.79	16.11	41.01	75.17	88.03		
Total Profit/(loss) before tax	138.76	270.72	78.61	629.83	214.93	362.22	130.73	264.23	111.95	608.19	128.60	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 January 31, 2025. The review results for the quarter and nine months period ended December 31, 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
- 9- ASM Technologies VIETNAM Co.Ltd - 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 its total assets by Rs. 21.48 million (SGD 3,07,039) and Rs. 8.67 million (JPY 1,50,66,717). 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 provisionally assessed and disclosed the incremental impact on these changes as an exceptional item.

6. The Board of directors have declared a 2nd Interim dividend of Rs.2.5/- per share.

7. The figures for the quarter ended December 31, 2025 are the balancing figures between unaudited figures in respect of the financial year upto September 30, 2025 and the published unaudited figures upto December 31, 2025, 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.1,700 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.252.8 million towards general corporate purposes and Rs.842.9 million towards organic and inorganic growth and balance amount is kept in invested in the fixed deposits and mutual funds approved by the Board of Directors.

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

Place : Bangalore
Date : January 31, 2026


Rabindra Srikantan
Managing Director


For B K Ramadhyani & Co., LLP
Chartered Accountants
(Partner)



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