

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

9th November, 2022 Department of Corporate Services BSE Limited Phiroze Jeejeebhoy Towers, 25th Floor, Dalal Street, Mumbai - 400 001.

Sub : Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 -- Unaudited Financial Results (standalone & Consolidated) of the Company for the quarter and period ended 30th September, 2022

In compliance with Regulation 33(3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we herewith enclose the Unaudited Financial Results (standalone & consolidated) of the Company for the quarter and period ended 30th September 2022, prepared as per Indian Accounting Standards(Ind-AS) and which have been taken on record at the meeting of the Board of Directors held today, 9th of November, 2022.

Limited Review Report of the Auditors for the financials (standalone& consolidated) for the period ended 30th September, 2022 is also enclosed.

We have made arrangements to get the accounts published in one national newspaper and one regional newspaper.

This is for your kind information.

Thanking You,

Sincerely, For ASM Technologies Limited

Vanishree Kulkarni Company Secretary

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 half year ended September 30, 2022 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.



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- 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. 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 initialled by us for the purpose of identification is enclosed to this report.

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

C.R. Deepal

C R Deepak Partner Membership No: 215398 UDIN: 22215398BCRJQJ6508

Place: Bengaluru Date: November 9, 2022

BK RAMADHYANI & CO. LLP CHARTERED ACCOUNTANTS Reg. No. 002878S / S200021 No. 68, # 4-B, Chitrapur Bhavan, 8th Main, 15th Cross, Malleswaram, BANGALORE - 560 055.

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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

- 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 half year ended September 30, 2022 ("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 (Formerly known as Pinnacle Talent Inc, USA) Subsidiary
 - ASM Digital Technologies Pte Ltd (Formerly known as Advanced Synergic Pte Ltd, Singapore) – Subsidiary



- c. R V Forms & Gears LLP Subsidiary
- d. ESR Associates Inc, USA Fellow Subsidiary
- e. ASM Technologies KK, Japan Subsidiary
- f. ASM Digital Engineering Private Limited Subsidiary
- g. ASM HHV Engineering Private Limited Joint Venture company
- 5. 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.
- 6. 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 initialled by us for the purpose of identification is enclosed to this report.

For B K Ramadhyani & Co., LLP Chartered Accountants FRN: 0028785/ S200021

C. R. Aupal

C R Deepak Partner Membership No: 215398 UDIN:22215398BCRJUN5771

BK RAMADHYANI & CO. LLP CHARTERED ACCOUNTANTS Reg. No. 0028785 / S200021 No. 68, # 4-B, Chitrapur Bhavan, 8th Main, 15th Cross, Malleswaram, BANGALORE - 560 055.

Place: Bengaluru Date: November 9, 2022

ed	angalore - 560 025	year ended September 30, 2022
ASM Technologies Limit	80/2, Lusanne Court, Richmond Road, B	Statement of Unaudited Financial Results for the half

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Image Image <th< th=""><th>International state International state Internatindit International state</th><th>No</th><th></th><th>100 00 02</th><th>Quarter Ended</th><th></th><th>Half yea</th><th>r Ended</th><th>Year Ended</th><th></th><th>Quarter Ended</th><th></th><th></th><th>ar Ended</th><th>Year Ended</th><th>-</th></th<>	International state Internatindit International state	No		100 00 02	Quarter Ended		Half yea	r Ended	Year Ended		Quarter Ended			ar Ended	Year Ended	-
Image The mode The mode <t< th=""><th>Image: manual sectors 300 900</th><th></th><th></th><th>30.09.2022 (Unaudited)</th><th>30.06.2022 (Unaudited)</th><th>30.09.2021 (Unaudited)</th><th>30.09.2022 (Unaudited)</th><th>30.09.2021 (Unaudited)</th><th>31.03.2022 (Audited)</th><th>30.09.2022</th><th>30.06.2022</th><th>30.09.2021</th><th>30.09.2022</th><th>30.09.2021</th><th>31.03.2022</th><th>_</th></t<>	Image: manual sectors 300 900			30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022	_
International constraints Table State St	Control Dial No No <	-						[Insura. I	Inimatical	Initiation	(unaudited)	(Unaudited)	(Unaudited)	(Audited)	_
Image:	International Bits Pits		Revenue from operations Other income	376.05 15.32	344.35 26.79	350.53	720.40	688.24 10.28	1,410.71	634.16 15 en	509.15	477.04	1,143.31	893.44	1,916.7	
International (international metroscience) International metroscience) Internatinternatinternational metroscience) Internationa	Turner Turner<		lotal income	391.37	371.14	356.53	762.51	698.52	1,472.13	649.96	533.49	480.53	40.14 1,183.45	901.95	1,986.04	
Constration 33 333 433	Construction 2011 2121 213	2	2 Expenses Cost of goods sold													
International control 200 733	Manual contraction 2011 (2014) 2013 (2014) 2013		Changes in inventories							88.73	35.81	26.86	124.54	48.18	129.26	
Description 33 50	Control function 200		Employee benefits expense	224.51	217.55	229.81	442.06	442.60	936.78	350.21	334.92	304.33	74.28	(19.11)	(32.68	
Optimization Biolity 77.4 6.3 8.44 7.03 9.34 7.01 7.01 7.03 9.30	Optimization Display Trained Display Trained Display		Depreciation and amort/sation expense	7.94	7.42	8.10	15.36	14.55	31.35	16.50	13.99	10.56	30.49	19.65	55 84	
Inductional Mark Wirk	$ \left[121 \ \ \ 121 \ \ \ 121 \ \ \ 121 \ \ \ \$		Other expenses	8C.C	4.90	5.85	10.48	7.68	18.08	19.94	17.16	10.91	37.10	19.23	44.42	
Indext (rand) (rand) (rand) (rand) 411 413 <	Only (number exercise) 443 443 463		Total Expenses	346.46	307.86	311.90	186.42 654.32	144.21 609.04	300.61	71.58	73.06	77.32	144.64	151.25	338.50	
4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1	4 4 1 4 1 4 1 4 1 4 1 4 1 4 1 4 1	m	Profit / (Loss) before exceptional items and tay (1 - 2)	10 10							07:001	CC-174	81.020,1	805.75	1,806.71	
Bunch of the function o	$ = \frac{1}{10000000000000000000000000000000000$	4		TC:00	93.28	44.63	108.19	89.48	185.31	40.06	47.21	59.18	87.27	96.20	179.33	
I controlitoritation 1			Share of net profit/(loss) of jointly Controlled entity (net of tax)							10.84)	18C U/		104 11			
Optimum Control Control <t< td=""><td>(e) f(1) (a) (b) (a) (a) (b) (</td><td>5</td><td>Exceptional items</td><td></td><td>,</td><td></td><td></td><td></td><td></td><td>Inoral</td><td>(07.0)</td><td></td><td>(71-1)</td><td></td><td>(0.41</td><td></td></t<>	(e) f(1) (a) (b) (a) (a) (b) (5	Exceptional items		,					Inoral	(07.0)		(71-1)		(0.41	
Intervention 111 323 424 423 <t< td=""><td>$\begin{array}{c c c c c c c c c c c c c c c c c c c$</td><td>9</td><td>Profit / (Loss) before tax (3 - 4)</td><td>44.91</td><td>63.78</td><td>14.63</td><td>01 001</td><td></td><td></td><td></td><td>L</td><td></td><td></td><td></td><td></td><td></td></t<>	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	9	Profit / (Loss) before tax (3 - 4)	44.91	63.78	14.63	01 001				L					
Currents 133 13	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	2	Tax expense			6.4	61.001	0 <u>9</u> .48	15.681	39.22	46.93	59.18	86.15	96.20	178.92	
Instruction 128 0.13 1.29	True Line Close Line Line <thline< th=""> <thline< th=""> <thline< th=""></thline<></thline<></thline<>		Current tax	13.12	20.29	12.26	33.41	26.76	61.96	17.32	21.58	76.87	38 DU	10 JC	10.02	
Option (union) Sint (union	$\left \text{ for the period } \left(5 - 4 \right) + 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 + 1 + $		Total	1.08	0.15	(1.76)	1.23	(7.57)	(8.42)	(2.07)	(7.28)	(8.37)	(9.35)	(8.37)	(23.94)	
International constraints B/1 243 343 733 702 1317 339 326 366 770 330 International conditional conditine conditine conditional conditine conditional conditine conditi	Control from the relation (C) Co	o	Drofit / () ace) for the newind (C - C)	07:67	14:02	05.0T	34.64	19.19	53.54	15.25	14.30	18.50	29.55	18.50	39.91	
Other Construction Other C	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $,	la - c' nouse au los lesses / succe	30.71	42.84	34.13	73.55	70.29	131.77	23.97	32.63	40.68	56.60	77.70	139.01	
 	$ \left(1 \ Interment and windling to future for all of a for all of a$	on i	Other Comprehensive Income (OCI) (A) i. items that will not be reclassified to Profit or Loss Remeasurement of defined benefit plans	050	0 50	EC C)	5									
	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	-	ii. Income tax relating to items that will not be		0000	(/s·n)	III	(0.73)	2.34	0.59	0.58	(0.37)	1.17	(0.73)	2.34	
(0) (1) <td>$\begin{bmatrix} 0 & 1 \text{ them that wild of victor class} \\ Change in the value of meature in a cutor class cutor in the value of meature in a cutor interval of meature interva$</td> <td></td> <td>reclassified to Profit or Loss</td> <td>(0.15)</td> <td>(0.14)</td> <td>60.0</td> <td>(0.29)</td> <td>0.18</td> <td>-0.59</td> <td>(0.14)</td> <td>(0.15)</td> <td>0.09</td> <td>(0.29)</td> <td>0.18</td> <td></td> <td></td>	$ \begin{bmatrix} 0 & 1 \text{ them that wild of victor class} \\ Change in the value of meature in a cutor class cutor in the value of meature in a cutor interval of meature interva$		reclassified to Profit or Loss	(0.15)	(0.14)	60.0	(0.29)	0.18	-0.59	(0.14)	(0.15)	0.09	(0.29)	0.18		
$ \frac{1}{10} introme that existing the intertex and CTR is a state of the intertex a$	$ \left(1 - 1 \right) \left(1 - 1 - 1 \right) \left(1 - 1 $	-	(B) i. items that will be reclassified to Profit or Loss Changes in fair value of investments in equiv												(0.59)	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	-	instruments and FCTR ii. Income tax relating to items that will be reclassified	0.85	(4.95)	1.39	(4.10)	22.88	26.39	(8.21)	(12.58)	34.84	(20.79)	34.84	38.15	
	$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		to Profit or Loss	(0.22)	1.25		1.03	(9.41)	(6.64)	(0.21)	1.24	(6.41)	1.03	(11/0)	le en	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	0	Total Comprehensive Income for the period (7 + 8)	31.78	39.58	35 74	36 17	10 00					}	(11)	(+0-0)	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	4	Profit for the period attributable to		3	5700	00.77	17.58	12.841	16.00	21.12	65.83	37.72	102.58	172.271	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Other Comprehensive Income for the period attributable to : Other Comprehensive Income for the period attributable to : $(1,3)$ $(1,3)$ $(2,3)$	-	- Owners of the Company - Non controlling interest							31.16 (7.19)	36.81 (4.18)	81.89 (4.19)	67.98	81.89	146.09	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	0 '	Other Comprehensive Income for the period attributable to : - Owners of the Company							LO LI					(en.r.)	
Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attributable to : Total Comprehensive income for the period attrift attributable to : Total Compreh	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		- Non controlling Interest							-	- (16.01)		(18.88)	24.88	33.26	
Paid-up quity share capital (face value of Rs. 10/- each) 103.00 100.00 103.00 100.00 103.00 100.00 103.00 100.00 103.00 100.00 103.00 100.00 103.00 100.00 103.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.00 100.	Paid-up quity share capital (face value of R. 10/- each) 103.00 100.00 103.00 100.00 103.00 100.00 100.00 100.00	F	Total Comprehensive income for the period attributable to : • Owners of the Company • Non controlling Interest							23.19 (7.19)	25.90 (4.18)	107.04 (4.19)	49.10 (11.38)	106.77 (4.19)	179.35 (7.08)	
Emrinings per equity share (of Rs. 10/- each), hold infidence 2.98 4.16 3.41 7.14 7.03 13.18 2.33 3.17 4.07 5.50 7.77 (13.90) (b) bluted 2.98 4.16 3.41 7.14 7.03 13.18 2.33 3.17 4.07 5.50 7.77 (11.8, 90) 811.53 *revised based on issue of bonus shires 5.50 7.77 4.07 5.50 7.77 (11.8, 90) 811.53	Enrings per equity share (of Rs. 10). each (Not Huddleffeld) 2.8 4.16 3.41 7.14 7.03 13.18 2.33 3.17 4.07 5.50 (a) Basic 2.98 4.16 3.41 7.14 7.03 13.18 2.33 3.17 4.07 5.50 (b) Diluted 2.98 4.16 3.41 7.14 7.03 13.18 2.33 3.17 4.07 5.50 *revised based on issue of bonus shires 8 4.16 3.41 7.14 7.03 13.18 2.33 3.17 4.07 5.50	4	aid-up equity share capital (face value of Rs. 10/- each)	103.00	103.00	100.00	103.00	100.00	100.00	103.00	103.00	100.00	103.00	100.00	Concor	(
X 2.38 4.16 3.41 7.14 7.03 13.18 2.33 3.17 4.07 5.50 7.77 L15 sh 13.03 10 10 5.50 7.77 L15 sh 13.13 2.33 3.17 4.07 5.50 7.77 L15 sh 13.03	X 2.98 4.16 3.41 7.14 7.03 13.18 2.33 3.17 4.07 5.50 10 10 13.18 2.33 3.17 4.07 5.50	ů e	arrings per equity share (of Rs. 10/- each), how shinds they are	2.98	4.16	3.41	7.14	7.03	13.18	8.0	512 712	20.4			Wire .	(
	Char	2	X PARTER	2.98	4.16	3.41	7.14	7.03	13.18	233	3.17	4.07	5.50	11:1	06.51 06.51	angalore
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SI. No. Particulars 1 Segment Revenue Services: Export									TOUSE	Consolidated		
 Particulars 1 Segment Revenue Services: Export 		Quarter Ended		Half year Ended	r Ended	Year Ended		Quarter Ended			Half year Ended	Year Ended
1 Segment Revenue Services: Export	30.09.2022 (Unaudited)	30.06.2022 (Unaudited)	30.09.2021 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021	31.03.2022 (Audited)	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
Export			(annual of	Incompany	Insumation	Inational	Initiaduted	Onducted	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	214.05	183.20	185.45	397.25	362.80	803.87	237.68	87 616	200 62	CVUSV	C1 300	
Domestic	162.00	161.15	165.08	323.15	325.44	606.84	357.66	241.20	228.42	598.86		880.13
Export												
Domestic							38.82	55.21	39.00	94.03	57.16	139.60
Revenue from Operations	376.05	344.35	350.53	720.40	688.24	1,410.71	634.16	509.15	477.04	1,143.31	80	1,916.73
2 Segment Results [Profit/(loss) before interest and tax] Services:												
Export	76.53	65.18	95.19	141.71	159.04	308.19	92.81	85.75	99 78	178 56	166.37	
Domestic	58.54	53.48	34.65	112.02	90.78	186.03	111.92	55.10	57.81	167.02		225.38
Export												
Domestic	•						4.68	660	73 20	11 28	8 67	3.23
Segment Profit/(loss) before interest and tax	135.07	118.66	129.84	253.73	249.82	494.22	209.41	147.45	180.79	356.86	289.38	572.56
Un-allocable expenditure Total Profit //Ince/ hafere interact and too	97.54	74.75	83.11	172.29	156.07	338.98	168.65	110.59	114.54	279.24	182.04	406.70
Less : Finance costs	46.7 19.7	7.47	8 10	81.44	93.75	155.24	40.76	36.86	66.25	77.62	107.34	165.86
Add : Other Income	15.32	26.79	6.00	42.11	10.28	CC.16	16.00	96.51 AC AC	10.56	30.49	19.65	55.84
Total Profit/(loss) before tax	44.91	63.28	44.63	108.19	89.48	185.31	40.06	47.21	59.18	40.14	8.51	120.31
 The Company is in the business of Engineering and Product R&D services. The Company's primary reporting segment is geographical as the revenue in non software related areas are not more than 10% of the total revenue. 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 since a maningful segret of the available data is onerous. The group has identified Engineering Services and manufacturing as a secondary segment 	ervices. The Company Lified to any of the rep as a secondary segme	y's primary reporti. portable segments, nt	ng segment is geog , as these are used	raphical as the reve interchangeably be	enue in non softwa stween segments. I	ire related areas are Management believ	not more than 10 es that it is not pra	% of the total reve acticable to provide	enue. e segment disclosi	ares relating to tota	al assets and liabilit	ies since a
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 if from time results have been reviewed by the audit committee and were taken on record by the Board of Directors at their meeting held on November 9, 2022. The review of the financial results for the quarter ended September 30, 2022 has been acried out by the Board of Directors at their meeting held on November 9, 2022. The review of the financial results for the quarter ended September 30, 2022 has been acried out by the statutory	the Indian Accountin mmittee and were tal	ng Standards (refer ken on record by tl	red to as "ind AS") he Board of Directo	34 Interim Financii xs at their meeting	al Reporting prescr theld on Novembe	ibed under Section r 9, 2022. The revie	133 of the Compar v of the financial r	nies Act, 2013 read esults for the quar	1 with Companies ter ended Septem	(Indian Accounting ber 30, 2022 has b	g Standards) Rules a Seen carried out by 1	s amended the statutory
2.The consolidated financial results relate to ASM Group. The Group consists of ASM Technologies ttd and its wholly owned overseas subsidiaries and 70% share of partnership in RV Forms and Gears as follows	consists of ASM Tech	inologies Ltd and it	s wholly owned ov	erseas subsidiaries	and 70% share of I	partnership in RV Fo	orms and Gears as I	follows				
1- ASM Digital 7 2- ASM Digital 7	ASM Digital Technologies inc (formerly known as PINNACLE TALENT INC), USA ASM Digital Technologies Phe Limited (formerly known as ADVANCEN syntercur pre i TrN sincaenee	erly known as PINN od (formerly known	ACLE TALENT INC),	USA VERGIC DTE LTDV SI	DOADORC							
	ES INC, USA				AND LONG							
	GEARS LLP											
6 - ASM Digital E	ASM Digital Engineering Private Limited	lited										
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 at the time of finalization of annual financial statements for the curature maked servember 20, 2020.	equires the managerr MCA/ICAI that may be	nent to make judge a observed/receive	ements, estimates a d at the time of fin	and assumptions th alization of annual	hat affect the appliv financial statemer	cation of accounting its for the quarter e	t policies and repo	rted amounts of in	comes, expenses	and capital employ	yed. Any further adj	ustments that
4. During the half year the Company had completed the rights issue on April 19, 2022. The Company has and a premium of Rs. 32/- per share. The details of amount received and utilisation is as under:	on April 19, 2022. Th and utilisation is as ur	e Company has iss nder:	ued 10,00,000 equi	ity shares of face v	alue Rs.10/- each a	issued 10,00,000 equity shares of face value Rs.10/- each at a premium of Rs.105/- per share. The Company has issued these shares as partly paid up during the period of Rs. 3 per share	05/- per share. Th	ie Company has iss	ued these shares	as partly paid up di	luring the period of	Rs. 3 per share
Particulars	Amout in million											
Proceeds received from issue	35.00											
Less: Issue expenses	2.85											
Amount used for working capital purposes	32.15											

coming years. Based on this, the management is of the opinion that the going concern assumption in preparation of the financial statements is appropriate.

dividend of Rs.1/- per fully paid up equity share. 6. The Board of directors have recommended an interia

mber 9, 2022 have proposed merger of ASM Digital Engineering Private Limited with the Company. However, it is in the processing filing necessary application C 8. Corresponding figures of the previous period/was +

ver necessary to correspond to current period/ year classification. BANDAL ORE-55 od/year have bu ×BK

Place : Bangalore Date : November 9, 2022

NOUDH

Rapindra Srikantan Managing Director

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With National Compan

ASM Technologies Limited

Balance Sheet as at September 30, 2022

Doutionland	Standa		Consoli	dated
Particulars	30-Sep-22	31-Mar-22	30-Sep-22	31-Mar-22
ASSETS	Unaudited	Audited	Unaudited	Audited
(1) Non-current assets				
		and the state of the		
(a) Property, Plant and Equipment (b) Intangible Assets	63.41	65.82	304.72	196.4
(c) Intangible assets under development	25.09	0.23	127.17	82.
(d) Goodwill on consolidation	-			-
(f) Financial Assets	-	-	0.73	0.
(i) Investments				-
(ii) Loans	261.41	287.21	132.30	132.
	0.23	1.17	10.46	4.
(g) Deferred tax assets (net)	32.95	33.45	68.76	58.
(h) Other non-current assets Total Non-current assets	18.07	18.07	70.38	65.9
2) Current assets	401.16	405.95	714.52	541.7
(a) Inventories	1.73	1.11	19.72	93.3
(a) Financial Assets	-	-		
(i) Investments	112.87	111.49	112.87	111.4
(ii) Trade receivables	486.54	447.32	606.39	569.0
(iii) Cash and cash equivalents	3.12	2.68	15.52	19.5
(iv) Bank balances other than (iii) above	76.53	73.13	76.53	73.1
(v) Loans	7.83	6.38	13.69	7.1
(vi) Others	16.11	22.37	11.06	9.8
(c) Current tax assets (Net)	-			5.0
(b) Other current assets	185.94	164.07	28.84	35.8
Total Current Assets	890.67	828.55	884.62	919.3
			004.02	515.5
Total Assets	1,291.83	1,234.50	1,599.14	1 461 0
		2,201.50	1,555.14	1,461.0
EQUITY AND LIABILITIES				
EQUITY				
(a) Equity Share capital	103.00	100.00	103.00	100.0
(b) Other Equity	678.49	614.02		100.0
Total Equity	781.49	714.02	596.97 699.97	557.3
NON CONTROLLING INTEREST	/01.15	/14.02		657.3
Total	781.49	714.02	-14.01 685.96	-2.6
-			085.50	654.6
LIABILITIES				
) Non-current liabilities				
(a) Financial Liabilities		1.		
(i) Borrowings	49.47	58.95	02.00	
(ii) Lease liabiliites	3.81	9.15	83.89	96.9
(b) Provisions	5.01	9.15	79.45	29.8
(c) Other non current liabilities			37.97	16.28
Total Non-current liabilities	53.28	-	-	-
) Current liabilities	53.28	68.10	201.31	143.04
(a) Financial Liabilities				
(i) Borrowings	212.00			
(ii) Lease liabiliites	313.88	269.78	396.04	354.51
(ii) Trade payables	11.66	12.24	43.03	24.56
(A) total outstanding dues of micro and				
small enterprises				
	-	0.92	•	0.93
(B) total outstanding dues of creditors other than micro and small enterprises				
(iii) Other financial liabilities	34.16	71.09	162.99	151.41
(1) 21	9.03	7.79	9.03	7.78
(c) Provisions	48.37	67.16	71.76	91.01
(c) Provisions	39.96	23.40	29.02	33.19
(b) Other current liabilities (c) Provisions Total Current liabilities	457.06	452.38	711.87	663.39
TOTAL EQUITY AND LIABILITIES				
A A A A A A A A A A A A A A A A A A A	1,291.83	1,234.50	1,599.14	1,461.09

Dangalore

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ASM TECHNOLOGIES LIMITED Cash Flow Statement for the half year ended September 30, 2022

		Stand	alone	Conso	idated
	Particulars	Unau	dited		dited
-		30-09-2022	30-09-2021	30-09-2022	30-09-2023
(A)	Cash flows from operating activities				
,	Profit / (loss) before tax				
		108.19	89.48	87.27	96.20
	Adjustment to reconcile profit before tax to net cash flows:				
	Depreciation and amortization expense Finance costs	10.48	7.68	37.10	19.23
	Interest income	15.35	14.55	30.49	19.65
	Fair valuation of mutual fund	(9.86)	(7.30)	(4.72)	(3.94
	Share of profit in LLP	(1.38)	(2.97)	(1.38)	(2.9)
	Dividend income	26.54	9.78	-	
		-	2.63		
	Operating profit before working capital changes	149.32	113.85	148.76	128.17
	Movements in working capital :				
	Increase/ (decrease) in trade payables	(37.86)	(5.58)	10.65	27.75
	Increase/ (decrease) in other liabilities	(18.79)	(12.05)		37.73
	Decrease / (increase) in Inventories	(0.62)	(12.05)	(19.25)	(5.29
	Decrease / (increase) in trade receivables	(39.22)	(38.71)	73.67	(19.11
	Decrease / (increase) in other non current assets	(55.22)	(38.71)	(37.67)	(87.38
	Decrease / (increase) in other current assets	0.94	1.12	0.09	0.51
	Decrease / (increase) in other financial assets	(1.45)		6.69	22.63
	Decrease / (increase) in loans and advances	(21.97)	(0.04)	(12.20)	
	Increase / (decrease) in provisions	2.43	(13.02)	(12.28)	0.18
	Cash generated from /(used in) operations	32.78	16.90	3.88	2.77
	Direct taxes paid, net	18.00	65.56	174.54	80.21
	Net cash flow from/ (used in) operating activities (A)	14.78	23.91	30.44	20.95
	, , , , , , , , , , , , , , , , , , ,	14.78	41.65	144.10	59.26
	Cash flows from investing activities				
	Purchase of Property, plant & equipment	(32.93)	(3.93)	(113.24)	172 55
	(including capital work in progress and capital advances)	(02.00)	(3.55)	(113.24)	(72.55)
	ncrease/(decrease)in non controlling interest	(5.00)			(4.00)
	ncrease/(decrease)in foreign currency translation reserve	0.18		(16.60)	(4.08)
	Purchase of non current investments		(4.89)	(16.69)	11.96
1	Purchase of current investments		(4.89)	(5.00) 0.00	(5.69)
1	Increase)/decrease in other bank balances	(3.41)	(0.70)	(3.38)	(0.01)
ļ	nterest received	16.12	2.22	3.47	(0.69)
1	Net cash flow from/ (used in) investing activities (B)	(25.04)	(7.30)	(134.84)	(5.47) (76.53)
) (Cash flows from financing activities				
F	Proceeds from issue of share capital				
F	Repayment of long-term borrowings	32.15	-	32.15	-
	ease Payments	(9.49)	(9.49)	(13.02)	(9.48)
	ncrease/(decrease) of short-term borrowings, net	(5.92)	(3.98)	(8.60)	21.64
1	nterest paid	44.11	31.07	41.53	37.89
	Dividends paid (including tax on dividend)	(15.50)	(14.55)	(30.64)	(12.06)
N	let cash flow from (used in) in financia	(34.65)	(40.13)	(34.66)	(40.11)
	let cash flow from/ (used in) in financing activities (C)	10.70	(37.08)	(13.24)	(2.12)
) N	let increase/(decrease) in cash and cash equivalents (A + B + C)	0.44	(2 72)	(2.00)	140.001
C	ash and cash equivalents at the beginning of the year	2.68	(2.73)	(3.98)	(19.39)
C	ash and cash equivalents at the end of the year	3.12	5.77 3.04	19.50 15.52	30.28

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1. (He Dergelore)