

**ESPI**  
**Current report 8/2020**

**of 30 June 2020**

<b>Title:</b>	Performing tests for impairment of the carrying value of selected assets and making write-downs
<b>Legal basis:</b>	Article 17(1) of MAR
<b>Content:</b>	<p>The Management Board of ASM GROUP S.A. with its registered office in Warsaw [hereinafter: "<b>Issuer</b>"] informs that in connection with the work on the Issuer's separate statement and consolidated financial statements of the Issuer's Capital Group for 2019, as of 31 December 2019, it recognised a write-down of investments in subsidiaries in the amount of PLN 15,144 thousand and a write-down of loans granted by the Issuer to subsidiaries (companies of the Vertikom Group) in the amount of PLN 11,117 thousand in the separate financial statements and a write-down of goodwill in the amount of PLN 19,907 thousand in the consolidated financial statements.</p> <p>On 30 June 2020, the Issuer completed the work on asset impairment tests.</p> <p>The write-down was estimated on the basis of a comparison of the recoverable amount (value in use) of the cash-generating unit with the carrying amount of goodwill and consolidated net assets.</p> <p>In view of the above, the Issuer decided to disclose relevant asset write-downs in the separate and consolidated financial statements of the Issuer and the ASM Group for 2019.</p>
<b>Representatives of the Issuer:</b>	Dorota Kenny – President of the Management Board Jacek Pawlak – Member of the Management Board