UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 8-K/A

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the
Securities Exchange Act of 1934

October 8, 2007
Date of Report (Date of earliest event reported)

Amtech Systems, Inc.
(Exact name of registrant as specified in its charter)

Arizona	000-11412	86-0411215
(State or other jurisdiction of incorporation)	**(Commission File Number)**	**(IRS Employer Identification No.**

131 South Clark Drive, Tempe, Arizona	85281
(Address of principal executive offices)	**(Zip Code)**

Registrant's telephone number, including area code (480) 967-5146

Not applicable.
(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

☐ Written communications pursuant to Rule 425 under Securities Act (17 CFR 230.425)

☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Explanatory Note

On October 11, 2007 Amtech Systems, Inc. (the "Company") filed a Current Report on Form 8-K with the Securities and Exchange Commission regarding the acquisition through its wholly-owned subsidiary, Tempress Holding B.V., of R2D Ingenierie ("R2D"), a solar cell and semiconductor automation equipment manufacturing company located in Montpellier, France. This amendment is being filed to amend and supplement Item 9.01 of the Company's Current Report on Form 8-K dated October 8, 2007, to include the historical financial statements of R2D, and the unaudited pro forma financial information required pursuant to Article 11 of Regulation S-X.

Item 9.01 Financial Statements and Exhibits.

(a) Financial statements of businesses acquired.

Attached hereto as Exhibit 99.3 and incorporated herein by reference.

(b) Pro forma financial information.

Attached hereto as Exhibit 99.4 and incorporated herein by reference.

(d) Exhibits.

Exhibit 23.1*	Consent of Audit et Conseil Union.
Exhibit 99.1**	Stock Purchase and Sale Agreement, by and among Tempress Holdings, B.V., R2D Ingenierie SAS and the shareholders of R2D Ingenierie SAS, dated October 8, 2007.
Exhibit 99.2**	Press release of Amtech Systems, Inc., dated October 9, 2007.
Exhibit 99.3*	Audited financial statements of R2D.
Exhibit 99.4*	Pro forma financial information.

* Filed herewith.
** Incorporated by reference to the Company's Current Report on Form 8-K filed with the Securities and Exchange Commission on October 11, 2007 (File No. 000-11412).

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

AMTECH SYSTEMS, INC.

Date: November 2, 2007

By: /s/ Bradley C. Anderson
Name: Bradley C. Anderson
Title: Vice President and Chief Financial Officer

Exhibit 23.1

INDEPENDENT AUDITORS' CONSENT

To the Stockholders
Amtech Systems, Inc.:

We consent to the use of our report, dated September 3, 2007 with respect to the balance sheets of R2D Ingenierie SAS as of December 31, 2006 and 2005 and the related statements of operations, stockholders' equity and cash flows for the years then ended included elsewhere in this Form 8-K/A.

/s/ AUDIT ET CONSEIL UNION

Paris, France
November 1, 2007

Audited Financial Statements of R2D Ingenierie SAS

REPORT OF INDEPENDENT PUBLIC ACCOUNTANTS

To Amtech Systems, Inc :

We have audited the accompanying balance sheets of S.A.S. R2D INGENIERIE as of December 31, 2006 and 2005, and the related statements of income, stockholder's investment and cash flows for the years then ended converted into US Dollars. These financial statements are the responsibility of the company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with international auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of S.A.S. R2D INGENIERIE as of December 31, 2006 and 2005, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles in the United States of America.

September 3, 2007

AUDIT ET CONSEIL UNION

/s/ Jean-Marc Fleury

Jean-Marc FLEURY

R2D INGÉNIÉRIE SAS
Balance Sheet
In US Dollars

	Years ended December 31,	
	2006	2005
Current Assets		
Cash and cash equivalents	$ 835,300	$1,213,637
Accounts receivable - less allowance for doubtful accounts of $ 21,770 (December 31, 2005 - $ 16,117)	1,463,163	670,439
Inventories	895,022	659,781
Deferred tax assets - current	18,477	—
Financial assets	—	264,035
Other	381,205	371,789
Total current assets	3,593,167	3,179,681
Deferred tax assets - non current	3,793	3,205
Property, Plant and Equipment - Net	52,075	85,774
Financial assets	11,403	10,230
Total Assets	$3,660,439	$3,278,889
Liabilities and Stockholders' Equity		
Current Liabilities		
Accounts payable	$1,046,344	$ 568,456
Bank loans and current maturities of long-term debt	50,387	288,875
Payable to shareholders	942,619	27,274
Accrued compensation and related taxes	280,927	214,273
Accrued warranty expense	30,367	27,241
Deferred profit	51,492	84,092
Deferred tax liabilities - current portion	—	311
Long-Term obligation - current portion	—	130,284
Other accrued liabilities	11,378	9,615
Income taxes payable	71,944	115,814
Total current liabilities	2,485,458	1,466,237
Commitments, Contingencies and Subsequent Event		
Stockholders' Equity		
Common stock	118,532	118,532
Legal reserve	11,870	11,870
Accumulated other comprehensive income	295,041	129,218
Retained earnings	749,537	1,553,032
Total stockholders' equity	1,174,981	1,812,652
Total Liabilities and Stockholders' Equity	$3,660,439	$3,278,889

The accompanying notes are an integral part of these financial statements

R2D INGÉNIÉRIE SAS
Statement of Operations
In US Dollars

	Years ended December 31, 2006	2005
Revenues, net of returns and allowances	$4,882,652	$3,179,953
Cost of sales	3,311,965	1,968,287
Gross profit	1,570,687	1,211,666
Selling expenses	561,471	463,577
General and Administrative expenses	212,233	169,811
Operating income	796,982	578,278
Interest and other income (expense), net	(165,920)	89,255
Income before income taxes	631,062	667,533
Income tax provision	179,459	205,869
Net income	$ 451,603	$ 461,664
Earnings Per Share:		
Basic earnings per share	$ 3.76	$ 3.85
Weighted average shares outstanding	120,000	120,000
Diluted earnings per share	$ 3.76	$ 3.85
Weighted average shares outstanding	120,000	120,000

The accompanying notes are an integral part of these financial statements

R2D INGÉNIÉRIE SAS
Statement of Stockholders' Equity
US Dollars

	Common stock Number of shares	Amount in USD	Legal reserve	Accumulated other comprehensive income	Retained earnings	Total Stockholders' Equity
Balance at December 31, 2004	120,000	$118,532	$11,870	$ 392,140	$ 1,332,688	$ 1,855,229
Net income					461,664	461,664
Dividends					(241,320)	(241,320)
USD translation difference				(262,922)		(262,922)
Balance at December 31, 2005	120,000	118,532	11,870	129,218	1,553,032	1,812,652
Net income					451,603	451,603
Dividends					(1,255,100)	(1,255,100)
USD translation difference				(165,824)		(165,824)
Balance at December 31, 2006	120,000	$118,532	$11,870	$ 295,041	$ 749,537	$ 1,174,981

The accompanying notes are an integral part of these financial statements

R2D INGÉNIÉRIE SAS
Statement of Cash Flows
In US Dollars

	Years ended December 31, 2006	2005
Operating Activities		
Net income	$ 451,603	$ 461,664
Adjustments to reconcile net income to net cash provided by (used in) operating activities:		
Depreciation and amortization	24,564	(74,530)
Provision for doubtful accounts	3,620	1,599
Deferred income taxes	(18,120)	110
Other	208,894	141,379
Changes in operating assets and liabilities:		
Accounts receivable	(628,545)	544,984
Inventories	(463,337)	(542,579)
Accrued income taxes	(55,640)	72,307
Prepaid expenses and other assets	18,514	(39,641)
Accounts payable	392,634	75,574
Accrued liabilities and customer deposits	33,727	6,548
Deferred profit	48,993	88,423
Net cash provided by operating activities	16,907	735,839
Investing Activities		

Purchases of property, plant and equipment	(940)	(10,997)
Net cash used in investing activities	(940)	(10,997)
Financing Activities		
Preferred stock cash dividends paid	(1,255,100)	(241,320)
Borrowings on long-term obligations	(138,184)	(112,085)
Net short-term borrowings	885,963	(372,551)
Net cash provided by financing activities	(508,441)	(733,714)
Effect of Exchange Rate Changes on Cash	(114,137)	185,294
Net Decrease in Cash and Cash Equivalents	(378,336)	(194,166)
Cash and Cash Equivalents, Beginning of Year	1,213,637	1,407,803
Cash and Cash Equivalents, End of Year	$ 835,301	$1,213,637

The accompanying notes are an integral part of these financial statements

Notes to the Financial Statements

For the Years Ended December 31, 2006 and 2005

1. Summary of Significant Accounting Policies

Nature of operations and basis of presentation — SAS R2D Ingenierie (the "Company") manufactures robotic systems for the semiconductor and the solar industries. The Company sells these products to manufacturers of silicon wafers, semiconductors and solar cells worldwide. In addition, the Company provides semiconductor manufacturing support services.

Use of Estimates — The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Foreign currency translation — The Financial Statements are presented in US Dollar which is the Company's presentation currency. The Company's functional currency (the currency of the primary economic environment in which the Company operates) is Euro.

The results and financial position of the Company are translated into the presentation currency as follows:

- Assets and liabilities of the balance sheet are translated at the closing rate at the balance sheet date,
- Income and expenses of the income statement are translated at annual average exchange rate,
- The translation differences arising are reported in other comprehensive income included in Stockholders' Equity.

Revenue Recognition — Revenue is recognized upon shipment of the Company's products equal to the sales price less the greater of (i) the fair value of undelivered services and (ii) the contingent portion of the sales price, which is generally 10-20% of the total contract price. The entire cost of the equipment relating to proven technology is recorded upon shipment. The remaining contractual revenue, deferred costs, and installation costs are recorded upon successful installation of the product.

Revenue from services is recognized as the services are performed. Revenue from prepaid service contracts is recognized ratably over the life of the contract. Revenue from spare parts is recorded upon shipment.

Accounts receivable and allowance for doubtful accounts — Accounts receivable are recorded at the gross sales price of products sold to customers on trade credit terms. Accounts receivable are considered past due when payment has not been received from the customer within the normal credit terms extended to that customer. Accounts are charged-off against the allowance when the probability of collection is remote.

The following is a summary of the activity in the Company's allowance for doubtful accounts:

	Years Ended December 31,	
	2006	2005
(in USD)		
Balance at beginning of year	$16,117	$16,815
Charged to expense	3,619	1,599
Write-offs	—	—
USD translation difference	2,034	(2,297)
Balance at end of year	$21,770	$16,117

Concentrations of Credit Risk — The Company's financial assets that are exposed to credit risk consist primarily of cash and cash equivalents and accounts receivables.

About 98 % of Company's cash is held at one bank which is a subsidiary of HSBC, one of the world's top ranked banks.

Financial instruments that potentially subject the Company to significant concentrations of credit risk consist principally of trade accounts receivable. The Company's customers consist of first rank manufacturers of semiconductors, semiconductor wafers and solar cells located throughout the world. Credit risk is managed by performing ongoing credit evaluations of the customers' financial condition, by requiring significant deposits where appropriate, and by actively monitoring collections.

Foreign Currency risk management — The Company operates internationally and is exposed to foreign exchange risk arising from various currency exposures primarily with respect to US Dollars. The Company uses deposit contracts in US Dollars and interest rate swaps to minimise the potential impact of foreign exchange rate exposures .

Cash and cash equivalent — All highly liquid investments with original maturities of three months or less are classified as cash and cash equivalents. At 31 December 2006 the carrying value of cash and cash equivalents approximated their fair values.

Inventories — Inventories are stated at the lower of cost (first-in, first-out method) or net realizable value. The components of inventories are as follows:

	Years Ended December 31,	
	2006	2005
(in USD)		
Purchased parts and raw materials	$420,674	$339,059
Work-in-process	362,845	278,162
Finished goods	132,628	42,560
	$916,147	$659,781

Property, Plant and Equipment — Property plant, and equipment are recorded at cost. Maintenance and repairs are charged to expense as incurred. The cost of property retired or sold and the related accumulated depreciation are removed from the applicable accounts when disposition occurs and any gain or loss is recognized. Depreciation is computed using the straight-line method. Useful lives for equipment, machinery and leasehold improvements range from three to seven years; for furniture and fixtures from five to ten years; and for buildings twenty years.

The following is a summary of property, plant and equipment:

	Years Ended December 31,	
	2006	2005
(in USD)		
Land, building and leasehold improvements	$110,109	$ 98,775
Equipment and machinery	215,069	192,046
Furniture and fixtures	34,816	31,233
	359,994	322,054
Accumulated depreciation and amortization	307,919	236,280
	$ 52,075	$ 85,774

Intangibles — Intangible assets are capitalized and amortized over the useful life of the asset.

The following is a summary of intangibles:

	Years Ended December 31,	
	2006	2005
(in USD)		
Software	$32,839	$29,458
Accumulated depreciation and amortization	32,839	29,458
	$ —	$ —

Warranty — A limited warranty is provided free of charge, generally for periods of 12 to 24 months to all purchasers of the Company's products and systems. Accruals are recorded for estimated warranty costs at the time revenue is recognized. The following is a summary of activity in accrued warranty expense:

	Years Ended December 31,	
	2006	2005
(in USD)		
Beginning balance	$ 27,241	$ 31,381
Warranty expenditures	(28,893)	(28,644)
Reserved Adjustment	28,893	28,644
USD translation difference	3,126	(4,140)
Ending Balance	$ 30,367	$ 27,241

Research and Development Expenses — Product development costs are expensed as incurred.

Foreign Currency Transactions and Translation — The functional currency of the Company's operations is the Euro. Net income (loss) includes pretax net gains (losses) from foreign currency transactions of ($62,000) and $105,000 in fiscal 2006 and 2005, respectively.

Income Taxes — The Company files income tax returns and computes deferred income tax assets and liabilities based upon cumulative temporary differences between financial reporting and taxable income, carryforwards available and enacted tax laws.

Fair Value of Financial Instruments — The carrying values of the Company's current financial instruments approximate fair value due to the short term in which these instruments mature. The carrying values of the Company's line of credit (see Note 5) and long-term debt (see Note 6) approximate fair value because their variable interest rates approximate the prevailing interest rates for similar debt instruments.

2. Earnings Per Share

Basic earnings per share is computed by dividing net income (loss) available to common stockholders (net income less accrued preferred stock dividends) by the weighted average number of common shares outstanding for the period. Diluted earnings per share is computed similarly to basic earnings per share except that the denominator is increased to include the number of additional common shares that would have been outstanding if potentially dilutive common shares had been issued, and the numerator is based on net income. In the case of a net loss, diluted earnings per share is calculated in the same manner as basic earnings per share.

Common shares relating to stock options where the exercise prices exceeded the average market price of our common shares during the period were excluded from the diluted earnings per share computation as the related impact was anti-dilutive.

3. Line of Credit

The company has no line of credit as of December 31, 2005 and December 31, 2006.

4. Long-Term Obligations

In December 2005, the Company had an obligation toward OSEO ANVAR related to an innovation project. OSEO ANVAR is a public organisation which finance the development of new technology.

The Company reimbursed the last instalment of the repayable loan from OSEO ANVAR for an amount of $ 138,184 (€ 110,000) in 2006.

5. Stockholders' Equity

There are no shares of preferred stock and no option to purchase common shares.

As at December 31, 2006, there were 119,900 Common Shares of the Company owned by:

- Mme Zineb Di Cesare, President of the Company, with 59,940 shares,
- Mr Robert Di Cesare, Chief executive of the company, with 59,960 shares.

Dividend policy : the Company has paid dividends on its common shares:

- $1,255,100 (€ 1,000,000) in 2006,
- $ 241,320 (€ 200,000) in 2005.

6. Commitments and Contingencies

Legal Proceedings — The Company and its subsidiaries are defendants from time to time in actions for matters arising out of their business operations. The Company does not believe that any matters or proceedings presently pending will have a material adverse effect on its financial position, results of operations or liquidity.

Operating Leases — The Company leases building, vehicles and equipment under operating leases. Rental expense under such operating leases was $ 60,364 and $ 52,212 in fiscal 2006 and 2005 respectively.

7. Major Customers and Foreign Sales

Two customers accounted for 10% or more of net revenue during fiscal 2006: one accounted for 14% and the other for 10.2 %. Two customers accounted for 10% or more of net revenue during fiscal 2005: one accounted for 16% and the other for 14 %.

Net revenues for fiscal 2006 and 2005 were to customers in the following geographic regions:

	Years Ended December 31,	
	2006	**2005**
France	$1,447,882	$1,200,169
Foreign countries	3,434,770	1,979,784
	$4,882,652	$3,179,953

8. Accumulated other comprehensive income

The components of total comprehensive income were as follows:

	Years Ended December 31,	
	2006	**2005**
Net income for the period	$451,603	$ 461,664
Other comprehensive income:		

Currency Translation	165,823	(262,922)
Total comprehensive income for the period	$617,426	$ 198,742

The change to accumulated other comprehensive income for two years ended December 31, 2006 were as follows:

	Cumulative currency translation	Total
Balance, December 31, 2004	$ 392,139	$ 392,139
Change during the year	(262,921)	(262,921)
Balance, December 31, 2005	129,218	129,218
Change during the year	165,823	165,823
Balance, December 31, 2006	$ 295,041	$ 295,041

9. Income Taxes

The components of the provision for income taxes are as follows:

	Years Ended December 31, 2006	2005
Current:		
Domestic state	$197,580	$205,758
Deferred:		
Domestic state	(18,120)	111
	$179,460	$205,869

A reconciliation of actual income taxes at the expected national corporate income tax rate of 33.33 percent is as follows:

Tax proof 2006	Net result before tax	Tax rate	Income tax
Income tax at national tax rate	$631,062	33.33%	$210,333
Income tax credit for research expenses		(3.09%)	(19,528)
Income tax at reduced rate(15% instead of 33,33%) on an amount of 38,120		(1.37%)	(8,620)
Other items		(0.43%)	(2,726)
Income tax provision	$631,062	28.44%	$179,459

Tax proof 2005	Net result before tax	Tax rate	Income tax
Income tax at national tax rate	$667,533	33.33%	$222,489
Income tax credit for research expenses		(1.88%)	(12,582)
Income tax at reduced rate(15% instead of 33,33%) on an amount of 38,120		(1.28%)	(8,546)
Other items		0.68%	4,508
Income tax provision	$667,533	30.84%	$205,869

The company has no loss carryforward.

10. Related Party transactions

The Company is controlled by Mr DI CESARE which owns 50.01% of the Company's shares. The remaining 49.99% of the shares are owned by Mrs DI CESARE.

The following transactions were carried out with related parties:

(a) Current account from related parties:

	Years Ended December 31, 2006	2005
(in USD)		
Beginning balance	$ 27,274	$ 221,116
Change in balance:		
i. dividends declared	1,255,100	241,320
ii. dividends paid to shareholders	(418,321)	(480,074)

iii. amounts received from shareholders	30,043	57,846
USD translation difference	48,523	(12,933)
Ending Balance	$ 942,619	$ 27,274
Interests paid to related parties	$ 5,933	$ 3,176

(b) Office rent from non-trading real estate investment company ("Société Civile Immobilière – SCI") owned by the shareholders of the Company:

	Years Ended December 31,	
	2006	2005
(in USD)		
Yearly rental	$35,732	$32,302
Rental charges	$ 4,824	$ 4,653

11. Subsequent Event

No subsequent event occurred since December 31, 2006.

Exhibit 99.4

UNAUDITED PRO FORMA
CONDENSED COMBINED FINANCIAL INFORMATION

Effective October 1, 2007, Amtech Systems, Inc. (the “Company”), completed its acquisition of R2D Ingenierie SAS (“R2D”) (the “Acquisition”). The Unaudited Pro Forma Condensed Combined Statement of Operations for the year ended September 30, 2006 combines the historical consolidated statement of operations of the Company for the year ended September 30, 2006 and the historical consolidated statement of operations of R2D for the year ended December 31, 2006, giving effect to the Acquisition as if it had been completed on October 1, 2005. Although the respective fiscal year ends of the Company and R2D are different, such periods end within 93 days of each other and, therefore, are combined for presentation as permitted under Rule 11.02(c) of Regulation S-X. The Unaudited Pro Forma Condensed Combined Statement of Operations for the nine months ended June 30, 2007 combines the historical consolidated statements of operations of the Company and R2D for the nine months ended June 30, 2007, giving effect to the Acquisition as if it had been completed on October 1, 2006. The Unaudited Pro Forma Condensed Combined Balance Sheet combines the historical consolidated balance sheets of the Company and R2D, giving effect to the Acquisition as if it had been completed on June 30, 2007.

This information should be read in conjunction with the:

Accompanying notes to the unaudited pro forma condensed combined financial statements;
Separate historical financial statements of the Company as of and for the year ended September 30, 2006 included in the Company’s Annual Report on Form 10-K for the year ended September 30, 2006;
Separate historical financial statements of the Company for the nine months ended June 30, 2007 included in the Company’s Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2007; and
Separate historical financial statements of R2D as of and for the year ended December 31, 2006 included herein.

The unaudited pro forma condensed combined financial statements are provided for informational purposes only. The pro forma financial statements are not necessarily indicative of what the combined company’s financial position or results of operations actually would have been had the acquisition been completed at the dates indicated. In addition, the unaudited pro forma condensed combined financial statements do not purport to project the future financial position or operating results of the combined company.

The unaudited pro forma condensed combined financial statements were prepared using the purchase method of accounting with the Company treated as the acquiror. Accordingly, the historical consolidated financial information has been adjusted to give effect to the impact of the consideration paid in connection with the acquisition. In the Unaudited Pro Forma Condensed Combined Balance Sheet, the Company’s cost to acquire R2D has been allocated to the assets

acquired and liabilities assumed based upon management’s preliminary estimate of their respective fair values as of the date of acquisition. The difference between the fair value of the consideration paid and the fair value of the assets and liabilities acquired has been recorded as goodwill. The amounts allocated to acquired assets and liabilities in the Unaudited Pro Forma Condensed Combined Balance Sheet are based on management’s preliminary internal valuation estimates and consultations with outside valuation experts. Such amounts are preliminary and are subject to the following:

- The Company completing its final internal due diligence and assessment of the assets acquired and the liabilities assumed with the purchase of R2D.
- The Company obtaining the final valuation report, from an independent third party, on its tangible, intangible and property, plant and equipment assets.

Accordingly, the pro forma adjustments to allocate the purchase price are preliminary and have been made solely for the purpose of providing unaudited pro forma condensed combined financial information and are subject to revision based on a final determination of the fair values of the assets acquired and liabilities assumed.

The Unaudited Pro Forma Condensed Combined Statements of Operations also include certain purchase accounting adjustments, including items expected to have a continuing impact on the combined results, such as changes in depreciation and amortization expense resulting from the estimated fair values of acquired tangible and intangible assets.

The Unaudited Pro Forma Condensed Combined Statements of Operations do not include the impact of any potential cost savings or one-time costs that may result from the acquisition.

AMTECH SYSTEMS, INC. AND SUBSIDIARIES
Unaudited Pro Forma Condensed Combined Balance Sheet
As of June 30, 2007
(in thousands)

	Amtech Systems, Inc.(1)	R2D Ingenierie SAS(2)	Pro Forma Adjustments		Pro Forma Combined
Assets					
Current Assets					
Cash and cash equivalents	$ 17,872	$ 52	(5,775)	(a)	$ 11,179
			(970)	(c)	
Accounts receivable, net of allowances	12,515	1,330	(39)	(b)	13,806
Inventories	6,814	1,827			8,641
Income taxes receivable	1,029	55			1,084
Other	1,030	468	(400)	(a)	1,098
Total current assets	39,260	3,732			35,808
Property, Plant and Equipment - Net	5,533	124			5,657
Intangible Assets - Net	1,383	12	3,178	(a)	4,573

Goodwill	817	-	275	(a)	1,092
Other Assets	-	23	1,550	(a)	1,573
Total Assets	$ 46,993	$ 3,891	$ (2,181)		$ 48,703
Liabilities and Stockholders' Equity					
Current Liabilities					
Accounts payable	$ 3,579	$ 1,159	$ (39)	(b)	$ 4,699
Bank loans and current maturities of long-term debt	219	16			235
Accrued compensation and related taxes	1,121	263			1,384
Accrued warranty expense	283	31			314
Deferred profit	1,781	-			1,781
Customer deposits	990	-			990
Accrued commissions	593	-			593
Loan payable to shareholders	-	970	(970)	(c)	-
Other accrued liabilities	381	-	200	(a)	581
Income taxes payable	592	-			592
Total current liabilities	9,539	2,439			11,169
Long-Term Obligations	774	80			854
Total liabilities	10,313	2,519			12,023
Commitments and Contingencies					-
Stockholders' Equity					
Preferred stock	-	-			-
Common stock	65	118	(118)	(a)	65
Additional paid-in capital	35,412	12	(12)	(a)	35,412
Accumulated other comprehensive income	626	322	(322)	(a)	626
Accumulated earnings	577	920	(920)	(a)	577
Total stockholders' equity	36,680	1,372			36,680
Total Liabilities and Stockholders' Equity	$ 46,993	$ 3,891	$ (2,181)		$ 48,703

(1) Represents the historical consolidated balance sheet of Amtech Systems, Inc. as of June 30, 2007 derived from the unaudited condensed consolidated financial statements of Amtech included in the Quarterly Report on Form 10-Q.

(2) Represents the historical balance sheet of R2D Ingenierie SAS as of June 30, 2007 derived from the audited financial statements of R2D included elsewhere in this Form 8-K/A.

The accompanying notes are an integral part of these pro forma condensed combined financial statements.

AMTECH SYSTEMS, INC. AND SUBSIDIARIES
Unaudited Pro Forma Condensed Combined Statements of Operations
Nine Months Ended June 30, 2007
(in thousands except for per share data)

	Amtech Systems, Inc.[1]	R2D Ingenierie SAS[2]	Pro Forma Adjustments		Pro Forma Combined
	(Unaudited)	(Unaudited)			
Revenues, net of returns and allowances	$ 32,864	$ 3,697	$ (230)	(d)	$ 36,331
Cost of sales	24,180	2,462	(230)	(d)	26,412
Gross profit	8,684	1,235	-		9,919
Selling, general and administrative	7,336	681	340	(e)	8,357
Restructuring Charge	-	-			-
Research and development	376	-			376
Operating income	972	554	(340)		1,186
Interest and other income (expense), net	313	(10)	(263)	(f)	40
Income before income taxes	1,285	544	(603)		1,226
Income tax expense (benefit)	7	173	(211)	(g)	(31)
Net income	$ 1,278	$ 371	$ (392)		$ 1,257
Income Per Share:					
Basic earnings per share	$0.25	$3.09			$0.25

Weighted average shares outstanding	5,050	120		5,050
Diluted earnings per share	$0.25	$3.09		$0.25
Weighted average shares outstanding	5,104	120		5,104

(1) Represents the unaudited historical consolidated statements of operations of Amtech Systems, Inc. for the nine months ended June 30, 2007 derived form the unaudited consolidated financial statements of Amtech included in the Quarterly Report on Form 10-Q.

(2) Represents the unaudited historical statement of operations of R2D Ingenierie SAS for the nine months ended June 30, 2007 derived from the financial statements of R2D included elsewhere in this Form 8-K/A.

The accompanying notes are an integral part of these condensed consolidated financial statements.

AMTECH SYSTEMS, INC. AND SUBSIDIARIES
Unaudited Pro Forma Condensed Consolidated Statements of Operations
Year Ended September 30, 2006
(in thousands except for per share data)

	Amtech Systems, Inc. Year Ended September 30, 2006(1)	R2D Ingenierie SAS(2) Year Ended December 31, 2006(2)	Pro Forma Adjustments		Pro Forma Combined
Revenues, net of returns and allowances	$ 40,445	$ 4,883	$ (195)	(d)	$ 45,133
Cost of sales	29,870	3,312	(195)	(d)	32,987
Gross profit	10,575	1,571	-		12,146
Selling, general and administrative	8,313	774	454	(e)	9,541
Restructuring Charge	190	-			190
Research and development	437	-			437
Operating income	1,635	797	(454)		1,978
Interest and other income (expense), net	(37)	(166)	(351)	(f)	(554)
Income before income taxes	1,598	631	(804)		1,425
Income tax expense (benefit)	280	179	(282)	(g)	177
Net income	$ 1,318	$ 452	$ (523)		$ 1,247
Income Per Share:					
Basic earnings per share	$0.40	$3.77			$0.37
Weighted average shares outstanding	3,126	120			3,126
Diluted earnings per share	$0.38	$3.77			$0.36
Weighted average shares outstanding	3,484	120			3,484

(1) Represents the historical consolidated statements of operations of Amtech Systems, Inc. for the year ended September 30, 2006 derived form the audited consolidated financial statements of Amtech included in the Annual Report on Form 10-K.

(2) Represents the historical statement of operations of R2D Ingenierie SAS for the year ended December 31, 2006 derived from the audited financial statements of R2D included elsewhere in this Form 8-K/A.

AMTECH SYSTEMS, INC.
Notes to Unaudited Pro Forma Condensed Combined Financial Statements

The unaudited pro forma financial statements include the following pro forma assumptions and adjustments:

(a) Represents the effect of the Acquisition as if the Acquisition, excluding the resolution of contingent consideration, was completed on June 30, 2007 including the elimination of R2D's historical equity accounts. The aggregate purchase price is based on the cash consideration paid at closing of $4,225,000 and estimated acquisition costs of $600,000, including legal and due diligence costs. Acquisition costs of $400,000 were incurred as of June 30, 2007; therefore, an additional estimated accrual of $200,000 is included in this adjustment. Cash contingent payments of $1,550,000 to be paid to sellers upon fulfillment of certain requirements have been deposited in an escrow account. The amount of future contingent payments earned will increase goodwill and decrease the escrow amount included in other assets upon resolution of each contingency.

The following allocation is based on a preliminary assessment of fair value of the assets acquired and liabilities assumed of R2D. The table below represents a preliminary allocation of the above consideration to R2D's tangible and intangible assets and liabilities based on the Company's management's preliminary estimate of their respective fair value as of the date of the acquisition:

	(in thousands)
Current assets	$ 3,732

Property, plant and equipment	124
Intangible assets	3,190
Goodwill	275
Other non-current assets	23
Total assets acquired	7,344
Current liabilities	2,439
Long term liabilities	80
Total liabilities assumed	2,519
Net assets acquired	$ 4,825

The amounts in the preceding table are preliminary and subject to the following:

- The Company completing its final internal due diligence and assessment of the assets acquired and the liabilities assumed with the purchase of R2D.
- The Company obtaining the final valuation report, from an independent third party, on its tangible, intangible and property, plant and equipment assets.

For purposes of the preliminary allocation, the Company has estimated a fair value adjustment for R2D's property, plant and equipment based on a review of R2D's historical costs and management's intended future use. The fair value of the assets will be depreciated over estimated useful lives of seven years.

The Company has estimated the fair value of R2D's identifiable intangible assets as $3,190,000, allocated as follows:

	Estimated Fair Value (in thousands)	Average Remaining Useful Life
Asset class:		
Marketing-based intangible assets	$ 1,442	1-10 years
Technology-based intangible assets	1,748	8-10 years
	$ 3,190	

Marketing-based intangible assets include trademarks, trade names, customer relationships and internet domain names; whereas technology-based intangible assets include developed automation technology, patents, computer software, databases, and non-compete agreements.

(b) Represents the elimination of intercompany receivables and payables related to intercompany sales between the Company and R2D as of June 30, 2007.

(c) Reflects the payment of the loan payable to the sellers of R2D immediately subsequent to the Acquisition.

(d) Represents the elimination of intercompany sales between the Company and R2D for the respective period.

(e) Represents the amortization of assets acquired in the Acquisition. The amortization is based upon a preliminary valuation and allocation to the assets and liabilities acquired including accounts receivable, inventory, property and equipment, liabilities, goodwill and other tangible and intangible assets. The estimated useful lives of these assets range from one to 10 years. The final purchase price allocation and related amortization expense may result in a different purchase price allocation and amortization expense than that presented in these pro forma condensed combined financial statements.

(f) Represents the effect on net interest associated with the $6,375,000 of cash used and acquisition costs incurred to purchase R2D.

(g) Represents the effect on income taxes as a result of the combined pro forma adjustments at an estimated effective rate of 35 percent for the periods presented.

(h) Although the respective fiscal year ends of the Company and R2D are different, such periods end within 93 days of each other and, therefore, are combined for presentation as permitted under Rule 11.02(c) of Regulation S-X. Accordingly, included in the Unaudited Pro Forma Condensed Consolidated Statements of Operations for both the year ended September 30, 2006 and the nine months ended June 30, 2007 are the results of operations for R2D for the quarter ending December 31, 2006 representing revenue of $1,532,000 and net income of $200,000.