



20th May, 2026

To The General Manager Department of Corporate Services BSE Ltd, P. J. Towers, Dalal Street, Mumbai – 400 001 Scrip code: 532407	To The Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Mumbai – 400 051 Scrip Symbol: MOSCHIP
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Dear Sir/Madam,

**Sub: (i) Submission of Audited Financial Results (Consolidated & Standalone)
of the Company for the Quarter & Year ended 31st March, 2026.
(ii) Outcome of Board Meeting**

**Ref: Regulations 30 and 33 of SEBI (Listing Obligations & Disclosure
Requirements Regulations, 2015**

With reference to the above subject, we wish to inform you that a meeting of the Board of Directors of MosChip Technologies Limited held today i.e. on Wednesday 20th May, 2026, at the Registered office of the Company through video conference/ OAVM. Among others, the businesses as specified below were transacted at the meeting.

1) Approval of Audited Financial Statements for the Quarter & Financial Year Ended 31st March, 2026;

The Audited Financial Statements (Standalone and Consolidated) consisting of Audited Balance Sheet, Statement of Profit & Loss, Statement of Changes in Equity and Statement of Cash Flows together with the Notes to financial statements for the Quarter & Financial Year ended 31st March 2026, in compliance with the Indian Accounting Standards ("Ind-AS") have been reviewed by the Audit Committee and placed before the Board of Directors in their meeting held today. The same are approved and taken on record by the Board.

A copy of the said standalone and consolidated financial results, audit reports for standalone and consolidated financial results are enclosed as **Annexure A**. The audit reports are submitted with unmodified opinion(s) (free from any qualifications) and a declaration to that effect is enclosed as **Annexure B**

MosChip Technologies Limited

7th Floor, My Home Twitza, TSIC Knowledge City, Hyderabad, Telangana – 500081.
Tel: +91 40 6622 9292, www.MosChip.Com, CIN: L31909TG1999PLC032184



The Audited Financial Results for the quarter & financial year ended 31st March, 2026 and the Auditor's Report are also available on the website of the company at <https://moschip.com/investor-relations/financial-reports/>

- 2) Appointed M/s Gokhale & Co., Chartered Accountants as Internal Auditors of the Company for the financial year 2026-27.
- 3) The Nomination & Remuneration Committee of the Board has approved the allotment of 85,604 equity shares to the eligible employees of the Company upon exercise of the Options vested with them under various MosChip Stock Option Schemes.

Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, as amended from time to time for point no.2 is given as **Annexure C**.

The aforesaid meeting commenced at 06.45 p.m. and concluded at 08.40 p.m.

Kindly take the above information on your records.

Thanking you.

**Yours truly,
For MosChip Technologies Limited**

**CS Suresh Bachalakura
Company Secretary**

Encl: As above

INDEPENDENT AUDITOR'S REPORT

**TO THE BOARD OF DIRECTORS OF
MOSCHIP TECHNOLOGIES LIMITED**

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of **MosChip Technologies Limited** (hereinafter referred to as 'Holding Company') and its subsidiaries (holding company and its subsidiaries together referred to as 'the Group') for the quarter and Year ended 31 March 2026 ('the Statement') attached herewith, being submitted by the holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements of subsidiaries, the Statement:

- a. includes the results of the following entities:
 1. MosChip Academy of Silicon Systems & Technologies Private Limited
 2. MosChip Technologies, USA
 3. Softnaotics Inc. (Merged into parent company w.e.f 04.04.2025)
 4. Softnaotics LLP (Converted into Softnaotics Private Limited and Merged into parent company w.e.f 04.04.2025)
- b. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- c. gives a true and fair view, in conformity with recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the quarter and year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Results* section of our report. We are independent of the Group with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion on consolidated financial results.

Management and the Board of Directors' Responsibilities for the Consolidated Financial Results

These quarterly consolidated financial results as well as the year-to-date statements (Consolidated Financial Results) are prepared on the basis of consolidated financial statements.

The Holding Company's Management's and Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net profit/ loss and other comprehensive loss/income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act and the rules thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and the Board of Directors of the



companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Management's and Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of the financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the consolidated financial results made by the Management and the Board of Directors of the Holding Company.
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on appropriateness of this assumption, If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the companies within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of companies included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other companies included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

The Consolidated Financial Results include the audited Financial Results of a foreign subsidiary Viz., MosChip Technologies USA, whose audited financial results/ Statements reflect Group's share of total assets of Rs. 9758.29 lakhs as at 31 March 2026 and total revenues of Rs. 5,908.39 lakhs and Rs. 20,862.02 lakhs, total net Profit after tax of Rs. 536.63 and Rs. 1,109.68 lakhs and total comprehensive income of Rs. 682.38 lakhs and Rs. 1,373.90 lakhs for the quarter and year ended 31 March 2026 respectively, and net cash inflows of Rs. 97.74 lakhs for the year ended 31 March 2026 as considered in the consolidated Financial Results. These audited Financial statements/Results/financial information have been furnished to us by the Board of Directors of the parent, and our opinion on the Consolidated Financial Results in so far as it related to amounts and disclosures included in respect of the said subsidiary are based solely on audited Financial Statements/ Results/ Information audited by the other auditor and we have not audited these Financial Statements/Results/ Information and the procedures performed by us are as stated in paragraph above.

Our opinion on the Consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor and Financial Results/ financial information certified by the Board of Directors

- The consolidated financial results include the results for the quarter ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required, under the Listing Regulations.

Place: Hyderabad
Date: 20 May 2026



For S.T. Mohite & Co.
Chartered Accountants (Regd. No. 011410S)

S. Hima Bindu

HIMABINDU SAGALA
Partner (Membership No. 231056)

ICAI UDIN: 26231056WETZZG3866

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: <https://moschip.com>**Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31 March 2026***All amounts in lakhs, except for EPS*

Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
Total Income	15,554.95	15,065.02	13,492.24	59,062.84	47,069.82
Net profit for the period / year (before tax and exceptional item)	671.13	1,092.24	870.97	4,158.10	3,354.76
Net profit for the period / year (before tax and after exceptional item)	671.13	510.38	870.97	3,576.24	3,354.76
Net profit for the period / year (after tax and exceptional item)	794.54	430.27	870.82	3,520.43	3,335.75
Total comprehensive income for the period / year [comprising profit for the period / year (after tax) and other comprehensive income(after tax)]	1,105.78	337.43	768.52	3,768.49	3,106.04
Equity Share Capital	3,873.38	3,855.37	3,817.62	3,873.38	3,817.62
Other equity (excluding revaluation reserve)	36,986.02	34,397.19	28,990.10	36,986.02	28,990.10
Earnings Per Share (EPS)	Not annualized			Annualized	
Basic earnings per share of ₹ 2/- each	0.41	0.23	0.46	1.83	1.76
Diluted earnings per share of ₹ 2/- each	0.41	0.21	0.45	1.75	1.70

Key numbers of Standalone Financial Results*Amounts in lakhs*

Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Audited	Unaudited	Audited	Audited	Audited
Total Income	14,011.02	13,348.57	12,223.07	52,613.45	42,983.47
Net profit for the period / year (before tax and exceptional item)	345.42	845.76	630.77	3,067.15	2,467.87
Net profit for the period / year (before tax and after exceptional item)	345.42	263.90	630.77	2,485.29	2,467.87
Net profit for the period / year (after tax and exceptional item)	227.64	263.36	630.62	2,362.92	2,456.03

1). The above is an extract from the Audited Consolidated and Standalone Financial Results for the Quarter and Year Ended 31 March 2026 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Audited Consolidated and Standalone Financial Results are available at Company's website www.moschip.com and NSE/BSE websites. (scrip code MOSCHIP/532407).

2). The Audited Consolidated and Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ("SEBI").

3). The Audited Consolidated and Standalone Financial Results for the Quarter and Year Ended 31 March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 20 May 2026. The statutory auditors have carried out audit of these Consolidated and Standalone Financial Results and have issued an unmodified report on these results.

4) Vide its order dated 25 March 2026, the Hon'ble National Company Law Tribunal, approved the scheme of amalgamation for the merger of wholly owned subsidiaries Softnautics Inc and Softnautics Private Limited with Moschip Technologies Limited. As per the said scheme, the appointed date is April 4, 2025. The Scheme has been accounted for under the "Pooling of Interests Method" as prescribed under Appendix C of Ind AS 103, "Business Combinations" as per the terms of the court order. Prior period numbers have been restated to give effect as if this merger had occurred from the beginning of the preceding period in the Standalone Financial Statement i.e. April 01, 2024.

Place: Hyderabad**Date: 20 May 2026**

K. Srinivas Rao



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Statement of Audited Consolidated Financial Results for the Quarter and Year Ended 31 March 2026

All amounts in lakhs, except for EPS

S No	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a. Revenue from operations	15,322.76	14,939.06	13,470.72	58,514.84	46,684.19
	b. Other income	232.19	125.96	21.52	548.00	385.63
	Total Income	15,554.95	15,065.02	13,492.24	59,062.84	47,069.82
2	Expenses					
	a. Cost of materials consumed	27.20	509.08	136.05	1,218.19	1,495.64
	b. Operating cost	5,006.56	4,315.63	5,184.28	18,858.78	14,005.31
	c. Employee benefit expense	8,613.18	8,142.17	6,308.85	30,529.85	24,314.82
	d. Finance costs	155.62	119.57	174.02	481.26	747.96
	e. Depreciation and amortisation expense	517.15	426.32	411.43	1,872.22	1,892.13
	f. Other expenses	564.11	460.01	406.64	1,944.44	1,259.20
	Total Expenses	14,883.82	13,972.78	12,621.27	54,904.74	43,715.06
3	Profit before exceptional item and tax (1-2)	671.13	1,092.24	870.97	4,158.10	3,354.76
4	Exceptional items					
	Impact of new Labour Code (Refer note 5)	-	581.86	-	581.86	-
5	Profit before tax (3-4)	671.13	510.38	870.97	3,576.24	3,354.76
6	Tax expense					
	Current tax	53.75	80.11	0.15	232.97	19.01
	Deferred tax	(177.16)	-	-	(177.16)	-
	Total tax expense	(123.41)	80.11	0.15	55.81	19.01
7	Net profit for the period / year (5-6)	794.54	430.27	870.82	3,520.43	3,335.75
8	Other comprehensive income					
	<i>Items will not be classified to profit or loss</i>					
	Actuarial gain / (loss) on defined benefit obligation	165.49	(123.86)	(97.02)	(16.16)	(267.26)
	<i>Items will be classified to profit or loss</i>					
	Exchange differences in translating the financial statements of a foreign operation	145.75	31.02	(5.28)	264.22	37.55
9	Total comprehensive income (7-8)	1,105.78	337.43	768.52	3,768.49	3,106.04
10	Paid-up equity share capital (Face value ₹ 2/- each)	3,873.38	3,855.37	3,817.62	3,873.38	3,817.62
11	Other equity (excluding revaluation reserve)	36,986.02	34,397.19	28,990.10	36,986.02	28,990.10
12	Earnings Per Share (EPS)					
		Not annualized			Annualized	
	Basic earnings per share of ₹ 2/- each	0.41	0.23	0.46	1.83	1.76
	Diluted earnings per share of ₹ 2/- each	0.41	0.21	0.45	1.75	1.70

Notes

- The Group has opted to publish the Audited Consolidated Financial Results for the Year Ended 31 March 2026, Investor can view the Audited Consolidated Financial Results on the Company's website "www.moschip.com" as well as the website of NSE/BSE - (Scrip code MOSCHIP/532407).
- The Audited Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ('SEBI').

K. Dividala



- 3 The Audited Consolidated Financial Results for the Quarter and Year Ended 31 March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 20 May 2026. The statutory auditors have carried out audit of these Consolidated Financial Results and have issued an unmodified report on these results.
- 4 Vide its order dated 25 March 2026, the Hon'ble National Company Law Tribunal, approved the scheme of amalgamation for the merger of wholly owned subsidiaries Softnautics Inc and Softnautics Private Limited with Moschip Technologies Limited. As per the said scheme, the appointed date is April 4, 2025. The Scheme has been accounted for under the "Pooling of Interests Method" as prescribed under Appendix C of Ind AS 103, "Business Combinations" as per the terms of the court order. Prior period numbers have been restated to give effect as if this merger had occurred from the beginning of the preceding period in the Standalone Financial Statements i.e. April 01, 2024.
- 5 Government of India (GOI) in November 2025, notified provisions of The Labour Codes. They consolidated twenty-nine existing Labour laws into a unified framework governing employee benefits during employment and post-employment and amongst other things introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. The adjustments for Labour Codes represent an increase in gratuity liability arising out of past service cost and increase in leave liability aggregating to ₹581.86 lakhs. Considering one time materiality nature of the amount, the Company has treated the same as an 'Exceptional Item' in the statement of Profit and Loss for the Quarter Ended 31 December 2025 and Year ended 31 March 2026.
- 6 The figures for the Quarter Ended 31 March 2026 are the balancing figures between the audited consolidated figures for the Year Ended 31 March 2026 and the unaudited consolidated figures for the Nine Months Ended 31 December 2025. Previous quarter/ year ended figures have been regrouped wherever necessary and there is no impact on total income and net profit.

K. Srinivas

20/5/26



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Audited Consolidated Balance Sheet

(Amount in ₹ lakhs)

Particulars	As at 31 March 2026 Audited	As at 31 March 2025 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	751.12	474.31
Right-of-use assets	5,016.43	1,912.05
Goodwill	19,520.05	19,520.06
Intangible assets	723.39	1,009.40
Intangible assets under development	5,295.70	2,188.99
Financial assets		
(a) Others	710.15	612.01
Deferred tax assets (net)	267.92	72.29
Total non-current assets	32,284.76	25,789.11
Current assets		
Financial assets		
(a) Trade receivables	21,491.45	8,842.54
(b) Cash and cash equivalents	3,339.05	3,422.96
(c) Bank balances other than (b) above	11,588.80	2,044.21
(d) Others	753.40	779.71
Current tax assets (net)	77.09	260.88
Other current assets	4,769.78	3,172.75
Total current assets	42,019.57	18,523.05
Total assets	74,304.33	44,312.16
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,873.38	3,817.62
(b) Other equity	36,986.02	28,990.10
Total equity	40,859.40	32,807.72
Non-current liabilities		
Financial liabilities		
(a) Lease liabilities	3,319.28	926.29
(b) Trade payables	865.94	817.98
Provisions	3,295.02	2,017.51
Total non-current liabilities	7,480.24	3,761.78
Current liabilities		
Financial liabilities		
(a) Borrowings	3,595.07	-
(b) Lease liabilities	1,895.15	1,190.34
(c) Trade payables	14,492.56	1,883.33
Other current liabilities	5,289.65	4,208.18
Current tax liabilities (net)	-	-
Provisions	692.26	460.81
Total current liabilities	25,964.69	7,742.66
Total liabilities	33,444.93	11,504.44
Total equity and liabilities	74,304.33	44,312.16

K. Prasad Rao



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Statement of Audited Consolidated Segment Reporting

Amount in ₹ lakhs

Particulars	Quarter Ended			Year Ended	
	31-Mar-2026	31-Dec-2025	31-Mar-2025	31-Mar-2026	31-Mar-2025
	Audited	Unaudited	Audited	Audited	Audited
Segment revenue					
a.Silicon Engineering Solutions	12,886.08	12,102.60	10,445.38	47,056.52	36,348.03
b.Product Engineering Solutions	2,436.68	2,836.46	3,025.34	11,458.32	10,336.16
Income from operations	15,322.76	14,939.06	13,470.72	58,514.84	46,684.19
Segment results					
a.Silicon Engineering Solutions	2,424.62	2,181.75	2,312.55	9,587.40	8,588.03
b.Product Engineering Solutions	(30.07)	503.33	228.19	778.40	656.94
c.Unallocated expense	(1,282.84)	(1,172.91)	(1,105.84)	(4,402.21)	(3,635.75)
Segment results before interest, depreciation and tax expenses					
Finance cost	(155.62)	(119.57)	(174.02)	(481.26)	(747.96)
Other income	232.19	125.96	21.52	548.00	385.63
Depreciation and amortization expenses	(517.15)	(426.32)	(411.43)	(1,872.22)	(1,892.13)
Profit before exceptional item and tax	671.13	1,092.25	870.97	4,158.10	3,354.76
Exceptional items	-	(581.86)	-	(581.86)	-
Profit before tax	671.13	510.38	870.97	3,576.24	3,354.76
Tax expense	123.41	(80.11)	(0.15)	(55.81)	(19.01)
Profit after tax	794.54	430.27	870.82	3,520.43	3,335.75
Capital employed					
Segment assets					
a.Silicon Engineering Solutions	32,397.51	30,878.72	20,081.73	32,397.51	20,081.73
b.Product Engineering Solutions	16,505.84	18,560.32	14,964.66	16,505.84	14,964.66
c.Unallocated	25,400.97	10,600.21	9,265.77	25,400.97	9,265.77
Total	74,304.33	60,039.25	44,312.16	74,304.33	44,312.16
Segment liabilities					
a.Silicon Engineering Solutions	12,287.26	9,145.04	3,778.17	12,287.26	3,778.17
b.Product Engineering Solutions	3,071.82	2,393.25	634.01	3,071.82	634.01
c.Unallocated	18,085.85	10,248.40	7,092.26	18,085.85	7,092.26
Total	33,444.93	21,786.69	11,504.44	33,444.93	11,504.44
Capital employed	40,859.40	38,252.56	32,807.72	40,859.40	32,807.72

K. Divya Rao



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Statement of Consolidated Cashflows

(Amount in ₹ lakhs)

Particulars	Year ended March 31, 2026 Audited	Year ended March 31, 2025 Audited
A. Cash flow from operating activities		
Profit before tax	3,576.24	3,354.76
Adjustments for :		
Depreciation and amortisation expenses	1,872.22	1,892.13
Interest expense	481.26	747.96
Interest income	(231.07)	(202.69)
Interest income earned on financial asset designated as FVTPL	(26.33)	(43.14)
Allowance for doubtful debts, loans, advances and others	100.00	69.11
Share based payment expense	2,882.72	1,710.81
liabilities no longer required, written back	(24.51)	-
Profit on sale of property, plant and equipment, net	-	(8.90)
Unrealised exchange (gain) /loss (net)	3.80	(34.58)
Operating profit before working capital changes	8,634.33	7,485.46
Adjustments for :		
(Increase) / decrease in inventories	-	79.98
(Increase) / decrease in trade receivables	(12,852.71)	294.57
(Increase) / decrease in other financial assets	(342.29)	(229.65)
(Increase) / decrease in other assets	(1,597.03)	(2,471.06)
Increase / (decrease) in trade payables	12,680.45	1,153.36
Increase / (decrease) in other financial liabilities	-	(43.59)
Increase / (decrease) in other liabilities	1,080.75	3,299.90
Increase / (decrease) in provisions	1,492.80	330.50
Cash flow from operations	9,096.30	9,899.47
Income taxes paid (net of refund received)	183.79	64.51
Net cash generated from operating activities (A)	9,280.09	9,963.98
B. Cash flow from investing activities		
Purchase of property, plant & equipment, intangible assets (including under development and capital advances)	(2,807.84)	(1,402.78)
Proceeds from sale of property, plant & equipment	-	8.90
Bank deposits not considered as cash and cash equivalents (net)	(9,544.59)	(128.35)
Interest received	255.63	219.31
Net cash used in investing activities (B)	(12,096.80)	(1,302.92)
C. Cash flow from financing activities		
Proceeds from issue of equity shares	1,192.09	976.53
Proceeds from / (repayment of) non current borrowings	-	(754.29)
Proceeds from / (repayment of) current borrowings	3,595.07	(3,755.12)
Repayment of lease liabilities	(1,837.32)	(1,332.20)
Interest paid	(481.26)	(746.88)
Net cash (used in) / generated from financing activities (C)	2,468.58	(5,611.96)
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	(348.13)	3,049.10
Movement in foreign currency translation reserve	264.22	38.55
Cash and cash equivalents - opening balances	3,422.96	335.31
Cash and cash equivalents - closing balances	3,339.05	3,422.96

K. N. Nivada Rao





**S.T. Mohite & Co.,
Chartered Accountants**

G5,B-Block, Paragon Venkatadri Apts, 3-4-812,
Street No.1, Barkatpura, Hyderabad, T.G.- 500027,India.
Cell : 9848994508, 9290285566
Email : stmohiteandco@stmohite.onmicrosoft.com

**INDEPENDENT AUDITOR'S REPORT
TO THE BOARD OF DIRECTORS OF
MosChip Technologies Limited**

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of MosChip Technologies Limited (hereinafter referred to as the company) for the quarter and year ended 31 March 2026 ('the Statement') attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder ("Ind AS") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31 March 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for 'Audit of the Standalone Financial Results'* section of our report below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the standalone financial results.

Management's and the Board of Directors' Responsibilities for the Standalone Financial Results

These standalone financial results for the quarter as well as the year-to-date (Standalone Financial Results) have been prepared on the basis of the standalone financial statements. The Company's Management and the Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit/loss and other comprehensive loss/income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of the standalone financial results on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results include the results for the quarter ended 31 March 2026 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the Listing Regulations.

Place: Hyderabad
Date: 20 May 2026



For S.T. Mohite & Co.
Chartered Accountants (Regd. No. 011410S)
S. Himma Bindu
HIMABINDU SAGALA
Partner (Membership No. 231056)

ICAI UDIN: 26231056BMJVQR6357

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: https://moschip.com

Statement of Audited Standalone Financial Results for the Quarter and Year Ended 31 March 2026

All amounts in lakhs, except for EPS

S No	Particulars	Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a. Revenue from Operations	13,842.03	13,219.01	12,201.95	52,122.02	42,593.00
	b. Other income	168.99	129.56	21.12	491.43	390.47
	Total income	14,011.02	13,348.57	12,223.07	52,613.45	42,983.47
2	Expenses					
	a. Cost of materials consumed	12.24	175.47	115.94	767.98	1,516.71
	b. Operating cost	4,721.46	4,045.50	4,944.98	17,321.72	13,552.93
	c. Employee benefit expense	7,839.66	7,401.29	5,653.82	27,753.86	22,019.90
	d. Finance costs	147.26	117.62	170.34	465.23	729.03
	e. Depreciation and amortisation expense	436.76	366.62	345.24	1,601.04	1,628.17
	f. Other expenses	508.22	396.31	361.98	1,636.47	1,068.86
	Total expenses	13,665.60	12,502.81	11,592.30	49,546.30	40,515.60
3	Profit before exceptional items and tax (1-2)	345.42	845.76	630.77	3,067.15	2,467.87
4	Exceptional items	-	-			-
	Impact of new Labour Code (Refer note 4)	-	581.86	-	581.86	
5	Profit before tax (3-4)	345.42	263.90	630.77	2,485.29	2,467.87
6	Tax expense					
	Current Tax	0.05	0.54	0.15	4.65	11.84
	Deferred Tax	117.73	-	-	117.73	-
	Total tax expense	117.78	0.54	0.15	122.37	11.84
7	Net profit for the period / year (5-6)	227.64	263.36	630.62	2,362.92	2,456.03
8	Other Comprehensive Income					
	<i>Items will not be classified to profit or loss</i>					
	Actuarial loss / (gain) on defined benefit obligation	(165.49)	123.86	97.02	16.16	267.26
9	Total comprehensive income (7-8)	393.13	139.50	533.60	2,346.76	2,188.77
10	Paid-up equity share capital (Face value ₹ 2/- each)	3,873.38	3,855.37	3,817.62	3,873.38	3,817.62
11	Other equity (excluding revaluation reserve)	35,014.42	33,141.39	28,440.07	35,014.42	28,440.07
12	Earnings Per Share (EPS)					
		Not Annualized			Annualized	
	Basic earnings per share of ₹ 2/- each	0.12	0.14	0.33	1.23	1.29
	Diluted earnings per share of ₹ 2/- each	0.12	0.13	0.31	1.18	1.24

Notes:

- The Audited Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ("SEBI").

K. Pravin 20/



- 2 The Audited Standalone Financial Results for the Quarter and Year Ended 31 March 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 20 May 2026. The statutory auditors have carried out Audit of these Standalone Financial Results and have issued an unmodified report on these results
- 3 Vide its order dated 25 March 2026, the Hon'ble National Company Law Tribunal, approved the scheme of amalgamation for the merger of wholly owned subsidiaries Softnautics Inc and Softnautics Private Limited with MosChip Technologies Limited. As per the said scheme, the appointed date is 04 April 2025. The Scheme has been accounted for under the "Pooling of Interests Method" as prescribed under Appendix C of Ind AS 103, "Business Combinations" as per the terms of the court order. Prior period numbers have been restated to give effect as if this merger had occurred from the beginning of the preceding period in the i.e. 01 April 2024.

Accordingly, the carrying value of assets, liabilities and reserves pertaining to these entities as appearing in the Consolidated Financials Statements of MosChip Technologies Limited has been recognised in the Standalone Financial Statements of MosChip Technologies Limited on account of merger effective 01 April 2024.

- 4 Government of India (GOI) in November 2025, notified provisions of The Labour Codes. They consolidated twenty-nine existing Labour laws into a unified framework governing employee benefits during employment and post-employment and amongst other things introduce changes, including a uniform definition of wages and enhanced benefits relating to leave. The adjustments for Labour Codes represent an increase in gratuity liability arising out of past service cost and increase in leave liability aggregating to ₹581.86 lakhs. Considering one time materiality nature of the amount, the Company has treated the same as an 'Exceptional Item' in the statement of Profit and Loss for the Quarter Ended 31 December 2025 and Year Ended 31 March 2026.
- 5 The figures for the Quarter Ended 31 March 2026 are the balancing figures between the audited standalone figures for the Year Ended 31 March 2026 and the unaudited standalone figures for the Nine Months Ended 31 December 2025. Previous quarter/ year ended figures have been regrouped wherever necessary and there is no impact on total income and net profit.

K. Vinodan



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Audited Standalone Balance Sheet

(Amount in ₹ lakhs)

Particulars	As at 31 March 2026 Audited	As at 31 March 2025 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	733.32	446.96
Right-of-use assets	4,729.01	1,738.75
Goodwill	18,221.26	18,221.26
Intangible assets	723.00	1,009.40
Intangible assets under development	5,295.70	2,188.99
Financial assets		
(a) Investments	2,813.62	2,813.62
(b) Others	663.52	561.67
(c) Deferred tax asset	-	72.29
Total non-current assets	33,179.43	27,052.94
Current assets		
Financial assets		
(a) Trade receivables	17,452.53	7,431.96
(b) Cash and cash equivalents	2,654.91	2,880.95
(c) Bank balances other than (b) above	11,579.41	2,035.66
(d) Others	753.40	779.71
Current tax assets (net)	175.40	254.73
Other current assets	4,247.82	2,567.88
Total current assets	36,863.47	15,950.89
Total assets	70,042.90	43,003.83
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,873.38	3,817.62
(b) Other equity	35,014.42	28,440.07
Total equity	38,887.80	32,257.69
Non-current liabilities		
Financial liabilities		
(a) Lease liabilities	3,273.27	960.37
(b) Trade payables	865.94	817.98
Deferred tax liabilities	45.44	-
Provisions	3,151.35	1,910.86
Total non-current liabilities	7,336.00	3,689.21
Current liabilities		
Financial liabilities		
(a) Borrowings	3,595.07	-
(b) Lease liabilities	1,637.50	961.30
(c) Trade payables	14,062.09	1,510.58
(d) Others	-	-
Other current liabilities	3,832.18	4,124.26
Provisions	692.26	460.79
Total current liabilities	23,819.10	7,056.93
Total liabilities	31,155.10	10,746.14
Total equity and liabilities	70,042.90	43,003.83

K. Srinivas Rao



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Statement of Audited Standalone Segment Reporting

(Amount in ₹ lakhs)

Particulars	Quarter Ended			Year Ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-2026	31-Mar-2025
	Audited	Unaudited	Audited	Audited	Audited
Segment revenue					
a.Silicon Engineering Solutions	11,510.90	10,538.16	9,898.10	41,596.29	35,516.92
b.Product Engineering Solutions	2,331.12	2,680.85	2,303.85	10,525.73	7,076.08
Income from operations	13,842.03	13,219.01	12,201.95	52,122.02	42,593.00
Segment results					
a.Silicon Engineering Solutions	1,810.41	1,563.62	1,741.61	7,100.02	6,510.35
b.Product Engineering Solutions	(112.94)	434.72	77.62	590.43	258.04
c.Unallocated expense	(937.03)	(797.89)	(693.99)	(3,048.46)	(2,333.79)
Segment results before interest, depreciation and tax expenses					
Finance cost	(147.26)	(117.62)	(170.34)	(465.23)	(729.03)
Other income	168.99	129.56	21.12	491.43	390.47
Depreciation and amortization expenses	(436.76)	(366.62)	(345.24)	(1,601.04)	(1,628.17)
Profit before exceptional items and tax	345.42	845.76	630.77	3,067.15	2,467.87
Exceptional items	-	(581.86)	-	(581.86)	-
Profit before tax	345.42	263.90	630.77	2,485.29	2,467.87
Tax expense	(117.78)	(0.54)	(0.15)	(122.37)	(11.84)
Profit after tax	227.64	263.36	630.62	2,362.92	2,456.03
Capital employed					
Segment assets					
a.Silicon Engineering Solutions	32,085.53	33,831.30	23,002.17	32,085.53	23,002.17
b.Product Engineering Solutions	14,932.55	15,177.02	11,276.11	14,932.55	11,276.11
c.Unallocated	23,024.82	9,334.12	8,725.55	23,024.82	8,725.55
Total	70,042.90	58,342.44	43,003.83	70,042.90	43,003.83
Segment liabilities					
a.Silicon Engineering Solutions	11,942.42	9,115.68	3,726.95	11,942.42	3,726.95
b.Product Engineering Solutions	2,985.61	2,278.92	538.74	2,985.61	538.74
c.Unallocated	16,227.07	9,951.08	6,480.46	16,227.07	6,480.46
Total	31,155.10	21,345.68	10,746.14	31,155.10	10,746.14
Capital employed	38,887.80	36,996.76	32,257.69	38,887.80	32,257.69

K. Srinivas Rao



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Statement of Standalone Cashflows

(Amount in ₹ lakhs)

Particulars	Year ended 31 March 2026 Audited	Year ended 31 March 2025 Audited
A. Cash flow from operating activities		
Net profit before tax	2,485.29	2,467.87
Adjustments for :		
Depreciation and amortisation expenses	1,601.04	1,478.11
Interest expense	465.23	702.43
Interest income	(230.38)	(204.05)
Deferred Taxes	-	2.84
Interest Income earned on financial assets that are designated as FVTPL	(24.50)	(37.19)
Allowance for doubtful debts, loans, advances & others and bad debts written off	100.00	69.11
Share based payment expense	2,336.68	1,442.14
liabilities no longer required, written back	(24.51)	-
Profit on sale of property, plant & equipment	-	(8.90)
Unrealised exchange (gain) /loss (net)	57.94	30.54
Operating profit before working capital changes	6,766.79	5,942.89
Adjustments for :		
(Increase) / decrease in inventories	-	79.98
(Increase) / decrease in trade receivables	(9,423.78)	2,811.39
(Increase) / decrease in other financial assets	(205.43)	(259.92)
(Increase) / decrease in other assets	(1,679.94)	(3,718.28)
Increase / (decrease) in trade payables	12,474.48	1,229.60
Increase / (decrease) in other financial liabilities	-	(349.13)
Increase / (decrease) in other liabilities	(292.08)	3,291.65
Increase / (decrease) in provisions	1,455.80	146.54
Cash flow from operations	9,095.85	9,174.74
Income taxes refund received / (paid)	74.68	34.19
Net cash generated from operating activities (A)	9,170.53	9,208.93
B. Cash flow from investing activities		
Purchase of property, plant & equipment, intangible assets (including under development and capital advances)	(2,853.93)	(1,392.01)
Proceeds from sale of property, plant & equipment	-	8.90
Bank deposits not considered as cash and cash equivalents (net)	(9,543.75)	(458.73)
Interest received	254.94	217.14
Net cash used in investing activities (B)	(12,142.74)	(1,624.70)
C. Cash flow from financing activities		
Proceeds from issue of equity shares	1,192.09	976.53
Proceeds from / (repayment of) non current borrowings	-	(754.29)
Proceeds from / (repayment of) current borrowings	3,595.07	(3,310.54)
Repayment of lease liabilities	(1,575.76)	(1,066.51)
Interest paid	(465.23)	(701.35)
Net cash (used in) / generated from financing activities (C)	2,746.17	(4,856.16)
Net increase / (decrease) in cash and cash equivalents (A+B+C)	(226.04)	2,728.07
Cash and cash equivalents - opening balances	2,880.95	152.88
Cash and cash equivalents - closing balances	2,654.91	2,880.95

K. Anirvan Das



20th May, 2026

To The General Manager Department of Corporate Services BSE Ltd, P. J. Towers, Dalal Street, Mumbai – 400 001 Scrip code: 532407	To The Listing Department National Stock Exchange of India Limited Exchange Plaza, Bandra Kurla Complex, Mumbai – 400 051 Scrip Symbol: MOSCHIP
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Dear Sir/Madam,

Sub: Declaration pursuant to Regulation 33 (3) of SEBI (LODR) Regulations, 2015 in respect of Audit Report with Unmodified Opinion for the Audited Financial Results of the Company for the Financial Year ended 31st March, 2026.

In terms of SEBI Circular CIR/CFD/CMD/56/2016 dated 26th May 2016 and Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), we hereby declare that S .T. Mohite & Co., Chartered Accountants, Hyderabad (Firm Registration No. 011410S), the Statutory Auditor of the Company, has issued Audit Reports with unmodified opinion on the Standalone and Consolidated Financial Statements of the Company for the financial year ended 31st March 2026.

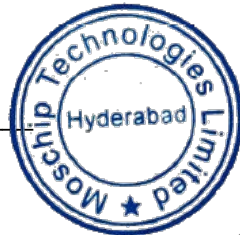
Kindly take the above declaration on your records.

Thanking you.

**Yours Sincerely,
For MosChip Technologies Limited**

K. Srinivasa Rao

**Srinivasa Rao Kakumanu
MD & CEO**



Details required under the Listing Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026.

Appointment of Internal Auditors of the Company:

S. No	Particulars	Information
1	Reason for change viz. appointment, reappointment, resignation, cessation, removal, death or otherwise.	Appointment of Internal Auditor.
2	Date of appointment & term of appointment	The Board at its meeting held on 20 th May, 2026, approved the appointment of M/s. Gokhale & Co, as Internal Auditors for the FY 2026-27.
3	Brief profile	M/s Gokhale & Co. is a Hyderabad-based Chartered Accountancy firm founded in 1985 by the late Mr. Chandrashekhar Gokhale, built on a strong foundation of integrity, precision, and professional ethics. With nearly four decades of experience, the firm specializes in taxation, audit, and accounting services, delivering reliable financial solutions to a wide range of clients including corporates, foreign subsidiaries, and organizations across multiple industries. Backed by a team of experienced partners and consultants, Gokhale & Co. is committed to maintaining high standards of quality and trust while providing comprehensive financial, compliance, and advisory services tailored to evolving business needs.
4	Disclosure of relationships between directors	Not applicable

Annexure D

Disclosure under Regulation 30 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

S. No	Particulars	MosChip Employee Stock Option Scheme																									
1	Brief details of options granted	85,604 (Eighty-Five Thousand Six Hundred and Four) Stock options have been granted to the eligible employees as determined by the NRC as on May 20, 2026 under various Moschip Employees Stock Option Schemes,																									
2	Whether the scheme is in terms of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, if applicable.	Yes																									
3	Total number of shares covered by these stock options	85,604 equity shares of face value of Rs. 10/- each are covered by the options that were exercised for the current allotment																									
4	Pricing Formula (Exercise Price)	<table border="1"> <thead> <tr> <th>No of shares</th> <th>Allotment price</th> </tr> </thead> <tbody> <tr> <td align="center">1,334</td> <td align="center">Rs. 16</td> </tr> <tr> <td align="center">17,500</td> <td align="center">Rs. 24</td> </tr> <tr> <td align="center">3,500</td> <td align="center">Rs. 40</td> </tr> <tr> <td align="center">2,860</td> <td align="center">Rs.40</td> </tr> <tr> <td align="center">6,700</td> <td align="center">Rs.40</td> </tr> <tr> <td align="center">17,200</td> <td align="center">Rs. 40</td> </tr> <tr> <td align="center">1,500</td> <td align="center">Rs. 40</td> </tr> <tr> <td align="center">3,000</td> <td align="center">Rs. 50</td> </tr> <tr> <td align="center">14,425</td> <td align="center">Rs. 96</td> </tr> <tr> <td align="center">17,525</td> <td align="center">Rs. 96</td> </tr> <tr> <td align="center">85,604</td> <td></td> </tr> </tbody> </table>	No of shares	Allotment price	1,334	Rs. 16	17,500	Rs. 24	3,500	Rs. 40	2,860	Rs.40	6,700	Rs.40	17,200	Rs. 40	1,500	Rs. 40	3,000	Rs. 50	14,425	Rs. 96	17,525	Rs. 96	85,604		
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85,604																											
5	Options vested (Vesting Schedule)	Not Applicable																									
6	Time within which option may be exercised (Exercise Period)	Not Applicable																									
7	Options exercised	85,604 options were exercised for the current allotment																									
8	Money realized by exercise of options	Rs. 49,31,344 (excluding tax) for the current allotment.																									
9	The total number of shares arising as a result of exercise of option	85,604 equity shares of face value Rs. 10/- each																									
10	Options lapsed	Not Applicable																									
11	Variation of terms of options	Not Applicable																									

12	Brief details of significant terms	<p>The equity shares arising on exercise of the options will rank pari-passu with all other equity shares of the Company for the time being in issue.</p> <p>The equity shares arising on exercise of the options shall not be subject to any lock-in restriction except such restrictions as may be imposed pursuant to requirements under the applicable laws</p>
13	subsequent changes or cancellation or exercise of such options	Not Applicable
14	diluted earnings per share pursuant to issue of equity shares on exercise of options.	The diluted earnings per share for the year ended 31 March 2026 is Rs 1.75 per share.