



20<sup>th</sup> July, 20221

To  
The General Manager  
The Department of Corporate Services – CRD  
BSE Ltd,  
PJ Towers, Dalal Street,  
Mumbai – 400 001

Dear Sir/Madam,

**Sub: (i) Outcome of Board Meeting held on 20<sup>th</sup> July, 2021.**

**(ii) Submission of Un-audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2021.**

**Ref: Disclosure under regulation 30 and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

\*\*\*\*\*

In furtherance to the board meeting Notice dated 12<sup>th</sup> July, 2021 we wish to inform you that the Board of Directors in its meeting held on 20<sup>th</sup> July, 2021 has 'inter alia' considered the following business;

**1) Approval of Ind-AS compliant Unaudited Financial Results**

The Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter ended 30<sup>th</sup> June, 2021 in compliance with the Indian Accounting Standards ("Ind-As") and the Limited Review Report issued by M/s. S. T. Mohite & Co., Chartered Accountants, (FRN - 011410S) Statutory Auditors of the Company pursuant to Regulation 33 of Chapter IV of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and pursuant to SEBI circular No. CIR/CFD/CMD1/44/2019 dated 29<sup>th</sup> March, 2019 have been reviewed by the Audit Committee and placed before the Board of Directors of the Company in their meeting held today. The same are approved and taken on record by the Board.

The Ind-AS compliant Unaudited Financial Results for the quarter ended 30<sup>th</sup> June, 2021 and the Limited Review Report are also available in the website of the Company at <https://moschip.com/investor-relations/financial-reports/> and are enclosed herewith for your kind perusal. Extract of Ind-AS compliant Unaudited Financial Results for the quarter & half year ended 30<sup>th</sup> September, 2020 would be published in prescribed format in English and Telugu newspapers.

**MosChip Technologies Limited**

CIN: L31909TG1999PLC032184

7<sup>th</sup> Floor, My Home Twitza, TSIIC Knowledge City, Hyderabad, Telangana - 500081, India  
Tel: +91 40 6622 9292, Fax: +91 40 66229393, [www.MosChip.Com](http://www.MosChip.Com)



- 2) Approved the Notice of 22<sup>nd</sup> Annual General Meeting of the Company, Directors Report and Corporate Governance Report.
- 3) Convene the 22<sup>nd</sup> Annual General Meeting of the Company to be held on Friday, the 10<sup>th</sup> day of September 2021 at 11.00 a.m. through Video Conferencing ("VC") / Other Audio Visual Means("OAVM")
- 4) Closure of the Register of Members & Share Transfer books from 03<sup>rd</sup> September, 2021 to 10<sup>th</sup> September, 2021. (both days inclusive).
- 5) Issued 23,54,500 Stock Options to the eligible employees of the Company under various ESOP schemes.

The aforesaid meeting commenced at 07.30 p.m. and concluded at 8.30 p.m.

Kindly take the above information on your records.

Thanking you.

**Yours faithfully,  
For MosChip Technologies Limited**

A handwritten signature in black ink, appearing to read 'Suresh Bachalakura', with a horizontal line underneath.

**CS Suresh Bachalakura  
Company Secretary**



**MosChip Technologies Limited**

CIN: L31909TG1999PLC032184

7<sup>th</sup> Floor, My Home Twitza, TSIIC Knowledge City, Hyderabad, Telangana - 500081, India  
Tel: +91 40 6622 9292, Fax: +91 40 66229393, www.MosChip.Com

**MOSCHIP TECHNOLOGIES LIMITED**  
**Regd Office : 7th Floor, "Mv Home Twitza", Hyderabad Knowledge City,**  
**Hyderabad - 500081**  
**Ph: 040-66229292 Fax: 040-66229393**  
**CIN: L31909TG1999PLC032184**

**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2021**

All amounts in lakhs, except for EPS

Particulars	Three Months ended			Year ended
	30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
	Unaudited	Audited	Unaudited	Audited
Total Income	3,591.84	3,032.54	2,401.05	10,735.15
Net profit / (loss) for the period / year (before tax and exceptional items)	172.34	(108.38)	(314.51)	(908.86)
Net profit / (loss) for the period / year (before tax and after exceptional items)	172.34	(108.38)	(314.51)	(908.86)
Net profit / (loss) for the period / year (after tax and exceptional items)	172.34	(113.79)	(314.51)	(915.09)
Total comprehensive income / (loss) for the period / year [comprising profit / (loss) for the period / year (after tax) and other comprehensive income / (loss)(after tax)]	171.21	(99.83)	(337.16)	(981.13)
Equity Share Capital	3,157.42	3,155.88	3,155.88	3,155.88
Other equity (excluding revaluation reserve as shown in the Balance Sheet of previous year)	2,343.55	2,138.21	2,759.70	2,138.21
Earnings Per Share (EPS)	Not annualised			Annualised
Basic earnings per share of Rs. 2/- each	0.11	(0.07)	(0.20)	(0.58)
Diluted earnings per share of Rs. 2/- each	0.10	(0.07)	(0.20)	(0.56)

**Key numbers of Standalone Financial Results**

Particulars	Three Months ended			Year ended
	30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
	Unaudited	Audited	Unaudited	Audited
Total Income	2,765.56	2,510.51	1,884.96	8,784.58
Net profit / (loss) for the period / year (before tax and after exceptional items)	60.80	24.99	(40.94)	(181.42)
Net profit / (loss) for the period / year (after tax and exceptional items)	60.80	21.86	(40.94)	(184.55)

1). The above is an extract of the Unaudited Quarterly Consolidated and Standalone Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Consolidated and Standalone Financial Results are available at Company's website [www.moschip.com](http://www.moschip.com) and BSE websites. (scrip code 532407).

2). The Unaudited 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 Unaudited Consolidated and Standalone Financial Results for the Quarter ended 30 June 2021 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 20 July 2021. The statutory auditors have carried out review of these Consolidated and Standalone Financial Results and have issued an unmodified report on these results.

4). The Group has considered all possible effects that may result from COVID-19 in the preparation of these Unaudited Consolidated and Standalone Financial Results including the recoverability of carrying amounts of financial and non-financial assets. In developing these assumptions relating to all possible future uncertainties in the global economic conditions because of COVID-19, the Group has, at the date of approval of these Unaudited Consolidated and Standalone Financial Results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered.

**Place: Hyderabad**

Date: 20 July 2021



**MOSCHIP TECHNOLOGIES LIMITED****Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City,****Hyderabad - 500081****Ph: 040-66229292 Fax: 040-66229393****CIN: L31909TG1999PLC032184****UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2021**

All amounts in lakhs, except for EPS

	Particulars	Three Months ended			Year ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited	Unaudited	Audited
1	Income from operations	3,392.39	3,017.16	2,379.05	10,519.35
2	Other income	199.45	15.38	22.00	215.80
3	<b>Total income (1+2)</b>	<b>3,591.84</b>	<b>3,032.54</b>	<b>2,401.05</b>	<b>10,735.15</b>
4	Expenditure				
	a. Consumption of raw material	69.99	129.84	97.83	375.33
	b. Other operating cost	271.05	243.22	313.13	1,133.29
	c. Employee cost	2,107.17	2,017.01	1,598.23	7,328.65
	d. Finance costs	218.72	210.15	224.90	857.08
	e. Depreciation & amortization	303.14	241.57	227.45	917.98
	f. Loss / (gain) on foreign currency transactions	(15.80)	14.72	(7.150)	43.06
	g. Other expenditure	465.23	284.41	261.17	988.62
	Total	3,419.50	3,140.92	2,715.56	11,644.01
5	<b>Profit / (loss) before exceptional items (3-4)</b>	<b>172.34</b>	<b>(108.38)</b>	<b>(314.51)</b>	<b>(908.86)</b>
6	Exceptional items	-	-	-	-
7	<b>Profit / (loss) before tax expenses (5-6)</b>	<b>172.34</b>	<b>(108.38)</b>	<b>(314.51)</b>	<b>(908.86)</b>
8	Tax expense				
	a. Current tax	-	-	-	0.82
	b. Deferred tax	-	5.41	-	5.41
	<b>Total tax expense</b>	<b>-</b>	<b>5.41</b>	<b>-</b>	<b>6.23</b>
9	<b>Net profit / (loss) for the period / year (7-8)</b>	<b>172.34</b>	<b>(113.79)</b>	<b>(314.51)</b>	<b>(915.09)</b>
10	<b>Other comprehensive income</b>				
	<i>Items will not be classified to profit or loss</i>				
	Actuarial loss / (gain) on defined benefit obligation	(1.13)	(15.29)	19.73	73.66
	<i>Items will be classified to profit or loss</i>				
	Exchange differences in translating the financial statements of a foreign operation	2.26	1.33	2.92	(7.62)
11	<b>Total comprehensive income / (loss) (9-10)</b>	<b>171.21</b>	<b>(99.83)</b>	<b>(337.16)</b>	<b>(981.13)</b>
12	Paid-up equity share capital (Face value Rs. 2/- each)	3,157.42	3,155.88	3,155.88	3,155.88
13	Other equity (excluding revaluation reserve as shown in the Balance Sheet of previous year)	2,343.55	2,138.21	2,759.70	2,138.21
14	Earnings Per Share (EPS)	Not annualised			Annualised
	Basic earnings per share of Rs. 2/- each	0.11	(0.07)	(0.20)	(0.58)
	Diluted earnings per share of Rs. 2/- each	0.10	(0.07)	(0.20)	(0.56)



Notes:

- 1 The Group has opted to publish the Unaudited Consolidated Financial Results for the Quarter ended 30 June 2021, Investor can view the Unaudited Standalone Financial Results on the Company's website "www.moschip.com" as well as the website of BSE (www.bseindia.com) - (Scrip code 532407).
- 2 The Unaudited 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').
- 3 The Unaudited Consolidated Financial Results for the Quarter ended 30 June 2021 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 20 July 2021. The statutory auditors have carried out Review of these Consolidated Financial Results and have issued an unmodified report on these results.
- 4 The Group has considered all possible effects that may result from COVID-19 in the preparation of these unaudited Consolidated Financial Results including the recoverability of carrying amounts of financial and non-financial assets. In developing these assumptions relating to all possible future uncertainties in the global economic conditions because of COVID-19, the Group has, at the date of approval of these unaudited Consolidated Financial Results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered.
- 5 As per Ind AS 116(Leases), The Group has recognised Right of Use (RoU) asset and corresponding lease liability by discounting of future lease payments for leasing of office space. The RoU asset will be depreciated on straight-line bases over the period of lock-in.
- 6 The Board of Directors in their meeting held on 25 January 2021 approved Scheme of Arrangement for amalgamation of Maven Systems Private Limited (100% subsidiary) with MosChip Technologies Limited with effect from 1 April 2021. The Company has filed the Scheme with National Company Law Tribunal (NCLT), which is under process.
- 7 MosChip USA (a wholly owned subsidiary) has received an amount of US\$ 247,508 (equivalent to Rs. 182.36 Lakhs) as business loan under Pay-check Protection Program (PPP) from the United States Federal Government. As part of COVID pandemic relief, this loan is waived off by the Federal Government in Q1 FY 22 and the same is shown under other income in Q1 FY 22.
- 8 Other expenses includes provision for bad and doubtful debts of Rs. 308.93 lakhs and Rs. 75.71 lakhs for the quarter ended 30 June 2021 and 31 March 2021 respectively, the Group has made appropriate provisions against receivables/advances as per the provision policy approved by the Board of Directors.
- 9 Previous quarter / year ended figures have been regrouped wherever necessary.



**MOSCHIP TECHNOLOGIES LIMITED**  
**Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City,**  
**Hyderabad - 500081**  
**Ph: 040-66229292 Fax: 040-66229393**  
**CIN: L31909TG1999PLC032184**

**10. Unaudited Consolidated Segment Reporting for the Quarter Ended 30 June 2021**

Rupees in lakhs

	Three Months ended			Year ended
	30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
	Unaudited	Audited	Unaudited	Audited
<b>Segment revenue</b>				
Semiconductor	3,031.45	2,667.82	2,042.95	9,022.97
Embedded	360.94	349.34	336.10	1,496.38
<b>Income from operations</b>	<b>3,392.39</b>	<b>3,017.16</b>	<b>2,379.05</b>	<b>10,519.35</b>
<b>Segment results</b>				
Semiconductor	1,362.26	962.69	619.72	2,686.53
Embedded	(105.55)	(53.28)	(68.58)	(110.03)
Unallocated expense	(761.96)	(581.45)	(435.31)	(1,926.10)
<b>Segment results before interest and depreciation and tax expenses</b>				
Finance cost	(218.72)	(210.15)	(224.90)	(857.08)
Other income	199.45	15.38	22.00	215.80
Depreciation & amortization	(303.14)	(241.57)	(227.44)	(917.98)
<b>Profit / (Loss) before tax</b>	<b>172.34</b>	<b>(108.38)</b>	<b>(314.51)</b>	<b>(908.86)</b>
Tax expense	-	5.41	-	6.23
<b>Profit / (Loss) after tax</b>	<b>172.34</b>	<b>(113.79)</b>	<b>(314.51)</b>	<b>(915.09)</b>
<b>Capital Employed</b>				
<b>Segment Assets</b>				
Semiconductor	10,881.63	10,326.34	10,346.35	10,326.34
Embedded	4,271.63	4,549.25	4,896.42	4,549.25
Un allocated	1,465.11	482.53	712.32	482.53
<b>Total</b>	<b>16,618.37</b>	<b>15,358.12</b>	<b>15,955.09</b>	<b>15,358.12</b>
<b>Segment Liabilities</b>				
Semiconductor	1,225.59	1,065.11	1,016.81	1,065.11
Embedded	332.13	398.84	631.60	398.84
Un allocated	9,559.68	8,600.08	8,391.10	8,600.08
<b>Total</b>	<b>11,117.40</b>	<b>10,064.03</b>	<b>10,039.51</b>	<b>10,064.03</b>
<b>Capital employed</b>	<b>5,500.97</b>	<b>5,294.09</b>	<b>5,915.58</b>	<b>5,294.09</b>

*K. R. Andrala*



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

G5, B-Block, Paragon Venkatadri Apartments,  
3-4-812, Street No. 1, Barkatpura,  
Hyderabad - 500 027. T.S. INDIA.  
Mob. : +91 9848994508, 9848359721  
Email : stmohite@yahoo.com

**Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter ended 30 June 2021 of Moschip Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.**

To

The Board of Directors  
Moschip Technologies Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ('the statement') of **Moschip Technologies Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter ended 30 June 2021 and ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors on 20 July 2021, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following wholly-owned subsidiaries:
1. Maven Systems Private Limited
  2. Moschip Institute of Silicon Systems Private Limited
  3. Moschip Technologies, USA





5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We, as statutory auditors, carried out review of two Indian wholly-owned subsidiaries and did not review the interim financial statements / financial information / financial results of one foreign subsidiary included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs.1,382.14 lakhs for the Quarter ended 30 June 2021 total net profit after tax of Rs.241 lakhs and total comprehensive profit of Rs.238.74 lakhs for the Quarter ended 30 June 2021, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matters.

Place of signature: Hyderabad

Date: 20 July 2021



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

  
**SREENIVASA RAO T. MOHITE**  
Partner (Membership No. 015635)

ICAI UDIN : 21015635AAAADX4458



**MOSCHIP TECHNOLOGIES LIMITED**  
**Regd Office : 7th Floor, My Home Twitza, Hyderabad Knowledge City,**  
**Hyderabad - 500081**  
**Ph: 040-66229292 Fax: 040-66229393**  
**CIN: L31909TG1999PLC032184**

**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2021**

All amounts in lakhs except for EPS

	Particulars	Three Months ended			Year ended
		30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
		Unaudited	Audited	Unaudited	Audited
1	Income from operations	2,748.54	2,452.81	1,812.21	8,408.47
2	Other income	17.02	57.70	72.75	376.11
3	<b>Total income (1+2)</b>	<b>2,765.56</b>	<b>2,510.51</b>	<b>1,884.96</b>	<b>8,784.58</b>
4	Expenditure				
	a. Consumption of raw material	23.04	16.06	1.56	70.18
	b. Other operating cost	178.91	164.25	183.45	662.95
	c. Employee cost	1,746.85	1,706.65	1,285.52	6,171.01
	d. Finance costs	213.80	204.23	217.74	832.82
	e. Depreciation & amortization	161.63	117.92	114.54	459.96
	f. Loss / (gain) on foreign currency transactions	(13.79)	10.60	(5.44)	39.28
	g. Other expenditure	394.32	265.81	128.53	729.80
	Total	2,704.76	2,485.52	1,925.90	8,966.00
5	<b>Profit / (Loss) before exceptional items (3-4)</b>	<b>60.80</b>	<b>24.99</b>	<b>(40.94)</b>	<b>(181.42)</b>
6	Exceptional items	-	-	-	-
7	<b>Profit / (Loss) before tax expenses (5-6)</b>	<b>60.80</b>	<b>24.99</b>	<b>(40.94)</b>	<b>(181.42)</b>
8	Tax expense - earlier years	-	3.13	-	3.13
9	<b>Net profit / (loss) for the period / year (7-8)</b>	<b>60.80</b>	<b>21.86</b>	<b>(40.94)</b>	<b>(184.55)</b>
10	Other comprehensive income				
	<i>Items will not be classified to profit or loss</i>				
	Actuarial loss / (gain) on defined benefit obligation	(1.17)	(15.01)	17.13	74.58
11	<b>Total comprehensive income / (loss) (9-10)</b>	<b>61.97</b>	<b>36.87</b>	<b>(58.07)</b>	<b>(259.13)</b>
12	Paid-up equity share capital (Face value Rs. 2/- each)	3,157.42	3,155.88	3,155.88	3,155.88
13	Other equity (excluding revaluation reserve as shown in the Balance Sheet of previous year)	5,599.83	5,503.75	5,682.34	5,503.75
14	Earnings Per Share (EPS)			Not Annualised	Annualised
	Basic earnings per share of Rs. 2/- each	0.04	0.01	(0.03)	(0.12)
	Diluted earnings per share of Rs. 2/- each	0.04	0.01	(0.03)	(0.11)

Notes:

- The Unaudited 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").
- The Unaudited Standalone Financial Results for the Quarter ended 30 June 2021 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 20 July 2021. The statutory auditors have carried out review of these Standalone Financial Results and have issued an unmodified report on these results.
- The Company has considered all possible effects that may result from COVID-19 in the preparation of these Unaudited Standalone Financial Results including the recoverability of carrying amounts of financial and non-financial assets. In developing these assumptions relating to all possible future uncertainties in the global economic conditions because of COVID-19, the Company has, at the date of approval of these Unaudited Standalone Financial Results, used internal and external sources of information and expects that the carrying amount of these assets will be recovered.
- The Board of Directors in their meeting held on 25 January 2021 approved Scheme of Arrangement for amalgamation of Maven Systems Private Limited (100% subsidiary) with MosChip Technologies Limited with effect from 1 April 2021. The Company has filed the Scheme with National Company Law Tribunal (NCLT), which is under process.
- As per Ind AS 116, the Company recognised Right of Use (RoU) asset and corresponding lease liability by discounting of future lease payments for leasing of office space. The RoU asset will be depreciated on straight-line bases over the period of lock-in.
- Other expenses includes provision for bad and doubtful debts of Rs. 278.52 lakhs and Rs. 100.35 lakhs for the quarter ended 30 June 2021 and 31 March 2021 respectively, the Company is making appropriate provisions against receivables / advances as per the provision policy approved by the Board of Directors.
- Previous quarter / year ended figures have been regrouped wherever necessary.



**MOSCHIP TECHNOLOGIES LIMITED****Regd Office : 7th Floor, My Home Twitza, Hyderabad Knowledge City,****Hyderabad - 500081****Ph: 040-66229292 Fax: 040-66229393****CIN: L31909TG1999PLC032184****8. Unaudited Standalone Segment Reporting for the Quarter ended 30 June 2021****Rupees in lakhs**

	Three Months ended			Year ended
	30-Jun-21	31-Mar-21	30-Jun-20	31-Mar-21
	Unaudited	Audited	Unaudited	Audited
<b>Segment revenue</b>				
Semiconductor	2,495.45	2,174.27	1,602.81	7,287.56
Embedded	253.09	278.54	209.41	1,120.91
<b>Income from operations</b>	<b>2,748.54</b>	<b>2,452.81</b>	<b>1,812.21</b>	<b>8,408.47</b>
<b>Segment results</b>				
Semiconductor	1,176.11	851.55	603.18	2,418.61
Embedded	(128.75)	(85.52)	(105.35)	(211.55)
Unallocated expense	(628.15)	(476.59)	(279.24)	(1,471.81)
<b>Segment results before interest and depreciation and tax expenses</b>				
Finance cost	(213.80)	(204.23)	(217.74)	(832.82)
Other income	17.02	57.70	72.75	376.11
Depreciation & amortization	(161.63)	(117.92)	(114.54)	(459.96)
<b>Profit / (loss) before tax</b>	<b>60.80</b>	<b>24.99</b>	<b>(40.94)</b>	<b>(181.42)</b>
Tax expense	-	3.13	-	3.13
<b>Profit / (loss) after tax</b>	<b>60.80</b>	<b>21.86</b>	<b>(40.94)</b>	<b>(184.55)</b>
<b>Capital Employed</b>				
<b>Segment Assets</b>				
Semiconductor	10,142.05	10,095.37	10,076.19	10,095.37
Embedded	7,133.37	7,047.07	6,615.36	7,047.06
Un allocated	1,483.78	481.86	712.94	481.87
<b>Total</b>	<b>18,759.20</b>	<b>17,624.30</b>	<b>17,404.49</b>	<b>17,624.30</b>
<b>Segment Liabilities</b>				
Semiconductor	477.51	558.04	506.88	558.04
Embedded	96.90	128.79	101.74	128.79
Un allocated	9,427.54	8,277.84	7,957.65	8,277.84
<b>Total</b>	<b>10,001.95</b>	<b>8,964.67</b>	<b>8,566.27</b>	<b>8,964.67</b>
<b>Capital employed</b>	<b>8,757.25</b>	<b>8,659.63</b>	<b>8,838.22</b>	<b>8,659.63</b>



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

G5, B-Block, Paragon Venkatadri Apartments,  
3-4-812, Street No. 1, Barkatpura,  
Hyderabad - 500 027. T.S. INDIA.  
Mob. : +91 9848994508, 9848359721  
Email : stmohite@yahoo.com

**Independent Auditor's Limited Review Report on Unaudited Standalone Financial results for the Quarter ended 30 June 2021 of Moschip Technologies Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.**

To  
**The Board of Directors**  
**Moschip Technologies Limited**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ('the statement') of M/s. MosChip Technologies Limited ('the Company') for the Quarter ended 30 June 2021 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on 20 July 2021, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that We plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, I do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place of Signature : Hyderabad  
Date : 20 July 2021



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

*Sully*  
SREENIVASA RAO T. MOHITE  
Partner (Membership No. 015635)

ICAI UDIN: 21015635AAAADW8168