



21st May, 2025

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, 2025.
(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 21st May, 2025, 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, 2025;

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 2025, 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, Fax: +91 40 66229393, www.MosChip.Com, CIN: L31909TG1999PLC032184



The Audited Financial Results for the quarter & financial year ended 31st March, 2025 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 B. S. S. & Associates, Company Secretaries as Secretarial Auditors of the Company for a period of five consecutive years commencing from FY 2025-26 till FY 2029-30, subject to approval of the shareholders of the Company at the ensuing Annual General Meeting.

3) Appointed M/s Gokhale & Co., Chartered Accountants as Internal Auditors of the Company for the financial year 2025-26.

4) The Nomination & Remuneration Committee of the Board has granted 1,10,000 Employee Stock Options (ESOP) to the eligible employees under existing Stock Options Schemes.

The aforesaid meeting commenced at 07.00 p.m. and concluded at 07.30 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

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MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City,
Hyderabad - 500081Tel: +91 40 66229292 email: investorrelations@moschip.com website: <https://moschip.com>

Statement of Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2025

All amounts in lakhs, except for EPS

Particulars	Quarter ended			Year ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	Audited	Unaudited	Audited	Audited	Audited
Total Income	13,490.48	12,741.71	7,600.14	47,080.52	29,714.97
Net profit for the period / year (before tax and exceptional item)	869.21	1,112.61	158.86	3,365.46	1,132.65
Net profit for the period / year (before tax and after exceptional item)	869.21	1,112.61	158.86	3,365.46	1,132.65
Net profit for the period / year (after tax and exceptional item)	869.06	1,105.98	86.56	3,346.45	988.44
Total comprehensive income for the period / year [comprising profit for the period / year (after tax) and other comprehensive income(after tax)]	768.52	1,067.15	(8.16)	3,106.04	728.22
Equity Share Capital	3,817.62	3,813.83	3,758.77	3,817.62	3,758.77
Other equity (excluding revaluation reserve)	28,990.10	27,373.42	23,184.15	28,990.10	23,184.15
Earnings Per Share (EPS)	Not annualized			Annualized	
Basic earnings per share of ₹ 2/- each	0.46	0.58	0.04	1.76	0.55
Diluted earnings per share of ₹ 2/- each	0.45	0.56	0.04	1.70	0.52

Key numbers of Standalone Financial Results

All amounts in lakhs

Particulars	Quarter ended			Year ended	
	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
	Audited	Unaudited	Audited	Audited	Audited
Total Income	11,149.19	11,101.38	5,368.77	39,130.94	22,605.42
Net profit for the period / year (before tax and after exceptional item)	605.25	1,215.02	10.52	2,921.79	621.92
Net profit for the period / year (after tax and exceptional item)	605.25	1,215.02	10.52	2,921.79	621.92

1). The above is an extract from the Audited Consolidated and Standalone Financial Results for the Quarter and Year Ended March 31, 2025 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 BSE websites. (scrip code 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 March 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on May 21, 2025. The statutory auditors have carried out audit of these Consolidated and Standalone Financial Results and have issued an unmodified report on these results.

Place: Hyderabad

Date: May 21, 2025



For MOSCHIP TECHNOLOGIES LIMITED

K. Srinivasa Rao

MD/CEO

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 March 31,2025*All amounts in lakhs, except for EPS*

S No	Particulars	Quarter ended			Year ended	
		31-Mar-2025	31-Dec-2024	31-Mar-2024	31-Mar-2025	31-Mar-2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a. Revenue from Operations	13,470.72	12,615.80	7,542.43	46,684.19	29,391.43
	b. Other income	19.76	125.91	57.71	396.33	323.54
	Total Income	13,490.48	12,741.71	7,600.14	47,080.52	29,714.97
2	Expenses					
	a. Cost of materials consumed	137.01	216.46	259.37	1,499.16	2,468.59
	b. Operating cost	5,183.32	4,058.95	854.47	14,001.79	2,552.52
	c. Employee benefit expense	6,308.85	6,284.68	5,374.29	24,314.82	19,930.16
	d. Finance costs	174.02	211.18	146.49	747.96	601.98
	e. Depreciation and amortisation expense	411.43	508.70	489.86	1,892.13	2,026.22
	f. Other expenses	406.64	349.13	316.80	1,259.20	1,002.85
	Total Expenses	12,621.27	11,629.10	7,441.28	43,715.06	28,582.32
3	Profit before tax (1-2)	869.21	1,112.61	158.86	3,365.46	1,132.65
4	Tax expense					
	Current tax / Deferred tax	0.15	6.63	72.30	19.01	144.21
	Total tax expense	0.15	6.63	72.30	19.01	144.21
5	Net profit for the period / year (3-4)	869.06	1,105.98	86.56	3,346.45	988.44
6	Other comprehensive income					
	<i>Items will not be classified to profit or loss</i>					
	Actuarial loss / (gain) on defined benefit obligation	97.02	66.74	94.26	267.26	261.92
	<i>Items will be classified to profit or loss</i>					
	Exchange differences in translating the financial statements of a foreign operation	3.52	(27.91)	0.46	(26.85)	(1.70)
7	Total comprehensive income (5-6)	768.52	1,067.15	(8.16)	3,106.04	728.22
8	Paid-up equity share capital (Face value ₹ 2/- each)	3,817.62	3,813.83	3,758.77	3,817.62	3,758.77
9	Other equity (excluding revaluation reserve)	28,990.10	27,373.42	23,184.15	28,990.10	23,184.15
10	Earnings Per Share (EPS)	Not annualized			Annualized	
	Basic earnings per share of ₹ 2/- each	0.46	0.58	0.04	1.76	0.55
	Diluted earnings per share of ₹ 2/- each	0.45	0.56	0.04	1.70	0.52

Notes

- The Group has opted to publish the Audited Consolidated Financial Results for the Quarter and Year Ended March 31, 2025, Investor can view the Audited Consolidated Financial Results on the Company's website "www.moschip.com" as well as the website of BSE (www.bseindia.com) - (Scrip code 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').
- The Audited Consolidated Financial Results for the Quarter and Year ended March 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on May 21, 2025. The statutory auditors have carried out audit of these Consolidated Financial Results and have issued an unmodified report on these results.
- On 8 April 2025, The Board of Directors has approved the Scheme of amalgamation of Wholly Owned Subsidiaries i.e Softnautics Inc (USA) and Softnautics Private Limited (Formerly known as "Softnautics LLP") with MosChip Technologies Limited, It is under process for getting NCLT Approval.
- The figures for the quarter ended March 31, 2025 are the balancing figures between the Audited consolidated figures for the Year Ended March 31, 2025 and the Unaudited Consolidated figures for the Nine Months ended December 31, 2024, Previous quarter / year ended figures have been regrouped wherever necessary and there is no impact on total income and net profit.



For MOSCHIP TECHNOLOGIES LIMITED

K. Anirudh Reddy

MD/CEO

MOSCHIP TECHNOLOGIES LIMITED
Audited Consolidated Balance Sheet as at March 31, 2025

(Amount in ₹ lakhs)

Particulars	As at March 31, 2025 Audited	As at March 31, 2024 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	474.31	522.78
Right-of-use assets	1,912.05	2,203.04
Goodwill	19,520.06	19,520.06
Intangible assets	1,009.40	1,328.93
Intangible assets under development	2,188.99	904.60
Financial assets		
(a) Trade receivables	-	92.33
(b) Others	612.01	363.57
Deferred tax assets (net)	72.29	72.29
Total non-current assets	25,789.11	25,007.60
Current assets		
Inventories	-	79.98
Financial assets		
(a) Trade receivables	8,842.54	9,054.94
(b) Cash and cash equivalents	3,422.96	335.31
(c) Bank balances other than (b) above	2,044.21	1,915.86
(d) Others	779.71	796.35
Current tax assets (net)	319.77	357.48
Other current assets	3,172.75	701.69
Total current assets	18,581.94	13,241.61
Total assets	44,371.05	38,249.21
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,817.62	3,758.77
(b) Other equity	28,990.10	23,184.15
Total equity	32,807.72	26,942.92
Non-current liabilities		
Financial liabilities		
(a) Borrowings	-	754.29
(b) Lease liabilities	926.29	1,314.67
(c) Trade payables	817.98	-
Provisions	2,017.51	1,505.07
Total non-current liabilities	3,761.78	3,574.03
Current liabilities		
Financial liabilities		
(a) Borrowings	-	3,755.12
(b) Lease liabilities	1,190.34	1,124.95
(c) Trade payables	1,883.33	1,493.25
(d) Others	-	43.59
Other current liabilities	4,208.18	907.77
Current tax liabilities (net)	58.89	32.09
Provisions	460.81	375.49
Total current liabilities	7,801.55	7,732.26
Total liabilities	11,563.33	11,306.29
Total equity and liabilities	44,371.05	38,249.21



For MOSCHIP TECHNOLOGIES LIMITED

K. Prasad Rao

MD/CEO

MOSCHIP TECHNOLOGIES LIMITED
Statement of Audited Consolidated Cashflows for the Year Ended March 31, 2025
(Amount in ₹ lakhs)

Particulars	Year ended March 31, 2025 Audited	Year ended March 31, 2024 Audited
A. Cash flow from operating activities		
Profit before tax	3,365.46	1,132.65
Adjustments for :		
Depreciation and amortisation expenses	1,892.13	2,026.22
Interest expense	747.96	601.98
Interest income	(202.69)	(124.69)
Interest income earned on financial asset designated as FVTPL	(43.14)	(44.95)
Allowance for doubtful debts, loans, advances and others	69.11	121.68
Share based payment expense	1,710.81	1,403.27
liabilities no longer required, written back	-	(139.97)
Profit on sale of property, plant and equipment, net	(8.90)	-
Unrealised exchange (gain) /loss (net)	(34.58)	75.34
Operating profit before working capital changes	7,496.16	5,051.53
Adjustments for :		
(Increase) / decrease in inventories	79.98	28.29
(Increase) / decrease in trade receivables	294.57	(1,292.78)
(Increase) / decrease in other financial assets	(229.65)	(27.53)
(Increase) / decrease in other assets	(2,471.06)	(609.81)
Increase / (decrease) in trade payables	1,208.06	(799.88)
Increase / (decrease) in other financial liabilities	(43.59)	36.82
Increase / (decrease) in other liabilities	3,299.90	502.99
Increase / (decrease) in provisions	330.50	365.41
Cash flow from operations	9,964.87	3,255.04
Income taxes paid (net of refund received)	64.51	(175.75)
Net cash generated from operating activities (A)	10,029.38	3,079.29
B. Cash flow from investing activities		
Purchase of property, plant & equipment, intangible assets (including under development and capital advances)	(1,402.78)	(2,658.94)
Proceeds from sale of property, plant & equipment	8.90	-
Investment in equity shares of subsidiary	-	(5,240.94)
Bank deposits not considered as cash and cash equivalents (net)	(128.35)	(793.97)
Interest received	219.31	91.49
Net cash used in investing activities (B)	(1,302.92)	(8,602.36)
C. Cash flow from financing activities		
Proceeds from issue of equity shares	976.53	6,108.03
Proceeds from / (repayment of) non current borrowings	(754.29)	(655.37)
Proceeds from / (repayment of) current borrowings	(3,755.12)	1,233.76
Repayment of lease liabilities	(1,332.20)	(987.78)
Interest paid	(746.88)	(601.98)
Net cash (used in) / generated from financing activities (C)	(5,611.96)	5,096.66
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	3,114.50	(426.41)
On Account of Acquisition	-	556.65
Movement in foreign currency translation reserve	(26.85)	(1.70)
Cash and cash equivalents - opening balances	335.31	206.78
Cash and cash equivalents - closing balances	3,422.96	335.31


For MOSCHIP TECHNOLOGIES LIMITED
R. V. N. V. N. V. N.

MD/CEO

MOSCHIP TECHNOLOGIES LIMITED
Statement of Audited Consolidated Segment Reporting for the Quarter and Year Ended March 31, 2025
(Amount in ₹ lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-2025	31-Dec-2024	31-Mar-2024	31-Mar-2025	31-Mar-2024
	Audited	Unaudited	Audited	Audited	Audited
Segment revenue					
a.Semiconductor	10,445.38	9,931.58	5,630.51	36,348.03	23,134.54
b.Software & System Design	3,025.34	2,684.22	1,911.92	10,336.16	6,256.89
Income from operations	13,470.72	12,615.80	7,542.43	46,684.19	29,391.43
Segment results					
a.Semiconductor	2,312.56	2,530.27	1,456.43	8,588.03	5,850.17
b.Software & System Design	228.19	126.23	127.66	656.94	631.48
c.Unallocated expense	(1,105.84)	(949.92)	(846.59)	(3,635.75)	(3,044.34)
Segment results before interest, depreciation and tax expenses					
Finance cost	(174.02)	(211.18)	(146.49)	(747.96)	(601.98)
Other income	19.76	125.91	57.71	396.33	323.54
Depreciation and amortization expenses	(411.43)	(508.70)	(489.86)	(1,892.13)	(2,026.22)
Profit before tax	869.21	1,112.61	158.86	3,365.46	1,132.65
Tax expense	(0.15)	(6.63)	(72.30)	(19.01)	(144.21)
Profit after tax	869.06	1,105.98	86.56	3,346.45	988.44
Capital employed					
Segment assets					
a.Semiconductor	17,892.74	22,289.09	17,700.43	17,892.74	17,700.43
b.Software & System Design	14,964.66	15,545.19	14,128.98	14,964.66	14,128.98
c.Unallocated	11,513.51	12,824.75	6,419.80	11,513.51	6,419.80
Total	44,370.91	50,659.04	38,249.21	44,370.91	38,249.21
Segment liabilities					
a.Semiconductor	3,778.17	3,754.74	676.42	3,778.17	676.42
b.Software & System Design	634.01	1,228.65	274.84	634.01	274.84
c.Unallocated	7,151.01	14,488.40	10,355.03	7,151.01	10,355.03
Total	11,563.19	19,471.79	11,306.29	11,563.19	11,306.29
Capital employed	32,807.72	31,187.25	26,942.92	32,807.72	26,942.92

For MOSCHIP TECHNOLOGIES LIMITED

K. Srinivas Rao

MD/CEO





S.T. Mohite & Co.,
Chartered Accountants

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3-4-812, Street No. 1, Barkatpura,
Hyderabad - 500 027. T.S. INDIA.
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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 2025 ('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 Institute Silicon Systems Private Limited
 2. MosChip Technologies, USA
 3. MosChip Technologies WLL, Bahrain (Seized as subsidiary as on 24 June 2024)
 4. Softnautics Inc.
 5. Softnautics LLP (Step-down subsidiary)
- 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 2025.

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

We, as statutory auditors, carried out audit of parent, one Indian subsidiary and one step down subsidiary but we did not audit the financial statements of two subsidiaries, MosChip Technologies, USA and Softnautics Inc. included in the consolidated financial results, whose financial statements reflect total assets of Rs. 6,374.10 lakhs as at 31 March 2025 and total revenues of Rs. 4,699.63 lakhs and Rs. 18,655.13 lakhs, total net Profit after tax of Rs. 232.21 and Rs. 912.16 lakhs and total comprehensive income of Rs. 228.69 lakhs and Rs. 939.01 lakhs for the quarter and year ended 31 March 2025 respectively, and net cash inflows of Rs. 325.65 lakhs for the year ended 31 March 2025, as considered in the Statement. These financial statements have been audited by other auditor whose report has been furnished to us by the Management and our opinion and conclusion on the consolidated financial results included in the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on the report of the other auditor 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 2025 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: 21 May 2025



For S.T. Mohite & co. ,
Chartered Accountants (Regd. No. 011410S)
S. Hima Bindu
HIMA BINDU SAGALA
Partner (Membership No. 231056)

ICAI UDIN: 25231056BM0VZB7586

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 March 31, 2025

All amounts in lakhs, except for EPS

S No	Particulars	Quarter ended			Year ended	
		31-Mar-2025	31-Dec-2024	31-Mar-2024	31-Mar-2025	31-Mar-2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	a. Revenue from Operations	11,116.96	10,975.51	5,314.19	38,721.18	22,283.89
	b. Other income	32.23	125.87	54.58	409.76	321.53
	Total income	11,149.19	11,101.38	5,368.77	39,130.94	22,605.42
2	Expenses					
	a. Cost of materials consumed	149.27	201.88	257.15	1,548.65	2,584.70
	b. Operating cost	4,703.80	3,872.85	346.01	12,653.35	1,448.59
	c. Employee benefit expense	4,944.91	5,039.84	4,112.00	19,163.33	15,609.63
	d. Finance costs	172.51	192.47	129.53	695.79	557.37
	e. Depreciation and amortisation expense	244.04	331.88	289.70	1,197.49	1,149.70
	f. Other expenses	329.41	247.44	223.86	950.54	633.51
	Total expenses	10,543.94	9,886.36	5,358.25	36,209.15	21,983.50
	Profit before exceptional items and tax	605.25	1,215.02	10.52	2,921.79	621.92
	Exceptional items	-	-	-	-	-
3	Profit before tax (1-2)	605.25	1,215.02	10.52	2,921.79	621.92
4	Tax expense	-	-	-	-	-
5	Net profit for the period / year (3-4)	605.25	1,215.02	10.52	2,921.79	621.92
6	Other Comprehensive Income					
	<i>Items will not be classified to profit or loss</i>					
	Actuarial loss / (gain) on defined benefit obligation	92.04	63.72	81.57	243.90	229.69
7	Total comprehensive income (5-6)	513.21	1,151.30	(71.05)	2,677.89	392.23
8	Paid-up equity share capital (Face value ₹ 2/- each)	3,817.62	3,813.83	3,758.77	3,817.62	3,758.77
9	Other equity (excluding revaluation reserve)	29,000.35	27,638.08	23,622.55	29,000.35	23,622.55
10	Earnings Per Share (EPS)	Not Annualized			Annualized	
	Basic earnings per share of ₹ 2/- each	0.32	0.64	0.01	1.54	0.35
	Diluted earnings per share of ₹ 2/- each	0.31	0.61	0.01	1.48	0.32

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").
- The Audited Standalone Financial Results for the Quarter and Year Ended March 31, 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on May 21, 2025. The statutory auditors have carried out Audit of these Standalone Financial Results and have issued an unmodified report on these results.
- On 8 April 2025, The Board of Directors has approved the Scheme of amalgamation of Wholly Owned Subsidiaries i.e Softnautics Inc (USA) and Softnautics Private Limited (Formerly known as "Softnautics LLP") with MosChip Technologies Limited, It is under process for getting NCLT Approval.
- The figures for the quarter ended March 31, 2025 are the balancing figures between the audited standalone figures for the year ended March 31, 2025 and the unaudited standalone figures for the nine months ended December 31, 2024, Previous quarter / year ended figures have been regrouped wherever necessary and there is no impact on total income and net profit.

For MOSCHIP TECHNOLOGIES LIMITED

K. Praveen Rao

MD/CEO



MOSCHIP TECHNOLOGIES LIMITED
Audited Standalone Balance Sheet as at March 31, 2025

(Amount in ₹ lakhs)

Particulars	As at March 31, 2025	As at March 31, 2024
	Audited	Audited
ASSETS		
Non-current assets		
Property, plant and equipment	420.24	446.00
Right-of-use assets	1,705.12	1,764.27
Goodwill	5,511.00	5,511.00
Intangible assets	-	24.52
Intangible assets under development	2,188.99	904.60
Financial assets		
(a) Investments	16,312.09	15,945.34
(b) Trade receivables	-	92.33
(c) Others	530.85	256.34
Total non-current assets	26,668.29	24,944.40
Current assets		
Inventories	-	79.98
Financial assets		
(a) Trade receivables	6,410.06	8,294.30
(b) Cash and cash equivalents	2,725.61	11.29
(c) Bank balances other than (b) above	2,035.66	1,576.93
(d) Others	779.71	796.33
Current tax assets (net)	312.36	346.55
Other current assets	4,130.33	599.31
Total current assets	16,393.73	11,704.69
Total assets	43,062.02	36,649.09
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,817.62	3,758.77
(b) Other equity	29,000.35	23,622.55
Total equity	32,817.97	27,381.32
Non-current liabilities		
Financial liabilities		
(a) Borrowings	-	754.29
(b) Lease liabilities	926.29	1,136.19
(c) Trade payables	817.98	-
Provisions	1,664.12	1,193.20
Total non-current liabilities	3,408.39	3,083.68
Current liabilities		
Financial liabilities		
(a) Borrowings	-	3,310.54
(b) Lease liabilities	961.30	833.25
(c) Trade payables	1,390.93	895.33
(d) Others	-	43.59
Provisions	428.53	352.20
Other current liabilities	4,054.90	749.18
Total current liabilities	6,835.66	6,184.09
Total liabilities	10,244.05	9,267.77
Total equity and liabilities	43,062.02	36,649.09



For MOSCHIP TECHNOLOGIES LIMITED
K. Pinvaru

MD/CEO

MOSCHIP TECHNOLOGIES LIMITED
Audited Standalone Statement of Cash flow for the Year Ended March 31, 2025
(Amount in ₹ lakhs)

Particulars	Year ended March 31, 2025 Audited	Year ended March 31, 2024 Audited
A. Cash flow from operating activities		
Net profit before tax	2,921.79	621.92
Adjustments for :		
Depreciation and amortisation expenses	1,197.49	1,149.70
Interest expense	695.79	557.37
Interest income	(200.52)	(141.58)
Interest Income earned on financial assets that are designated as FVTPL	(37.19)	(39.22)
Allowance for doubtful debts, loans, advances and others	69.11	75.12
Share based payment expense	1,442.14	1,141.30
liabilities no longer required, written back	-	(139.97)
Profit on sale of property, plant & equipment	(8.90)	-
Unrealised exchange (gain) /loss (net)	48.85	74.84
Operating profit before working capital changes	6,128.56	3,299.48
Adjustments for :		
(Increase) / decrease in inventories	79.98	28.29
(Increase) / decrease in trade receivables	2,151.65	(1,528.18)
(Increase) / decrease in other financial assets	(261.69)	(32.14)
(Increase) / decrease in other assets	(3,897.77)	(157.88)
Increase / (decrease) in trade payables	1,278.38	233.46
Increase / (decrease) in other financial liabilities	(43.59)	36.82
Increase / (decrease) in other liabilities	3,305.74	373.19
Increase / (decrease) in provisions	303.35	221.97
Cash flow from operations	9,044.61	2,475.01
Income taxes paid (net of refund received)	34.19	(2.44)
Net cash generated from operating activities (A)	9,078.80	2,472.57
B. Cash flow from investing activities		
Purchase of property, plant & equipment, intangible assets (including under development and capital advances)	(1,369.13)	(1,066.41)
Investment in equity shares of subsidiary	-	(6,029.15)
Proceeds from sale of property, plant & equipment	8.90	-
Bank deposits not considered as cash and cash equivalents (net)	(458.73)	(463.26)
Interest received	217.14	108.38
Net cash used in investing activities (B)	(1,601.82)	(7,450.44)
C. Cash flow from financing activities		
Proceeds from issue of equity shares	976.53	1,073.96
Proceeds from Issue of shares on preferential basis	-	5,034.00
Proceeds from / (repayment of) non current borrowings	(754.29)	(675.75)
Proceeds from / (repayment of) current borrowings	(3,310.54)	809.57
Repayment of lease liabilities	(979.65)	(719.44)
Interest paid	(694.71)	(557.37)
Net cash (used in) / generated from financing activities (C)	(4,762.66)	4,964.97
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	2,714.32	(12.90)
Cash and cash equivalents - opening balances	11.29	24.19
Cash and cash equivalents - closing balances	2,725.61	11.29



For MOSCHIP TECHNOLOGIES LIMITED

MD/CFO

MOSCHIP TECHNOLOGIES LIMITED
Statement of Audited Standalone Segment Reporting for the Quarter and Year Ended March 31, 2025
(Amount in ₹ lakhs)

Particulars	Quarter ended			Year ended	
	31-Mar-2025	31-Dec-2024	31-Mar-2024	31-Mar-2025	31-Mar-2024
	Audited	Unaudited	Audited	Audited	Audited
Segment revenue					
a.Semiconductor	9,084.36	9,048.60	4,367.97	31,645.10	18,641.85
b.Software & System Design	2,032.60	1,926.91	946.22	7,076.08	3,642.04
Income from operations	11,116.96	10,975.51	5,314.19	38,721.18	22,283.89
Segment results					
a.Semiconductor	1,443.69	2,314.16	916.15	6,467.35	4,125.25
b.Software & System Design	68.26	(148.90)	(51.66)	256.34	(21.31)
c.Unallocated expense	(522.38)	(551.76)	(489.32)	(2,318.38)	(2,096.47)
Segment results before interest, depreciation and tax expenses					
Finance cost	(172.51)	(192.47)	(129.53)	(695.79)	(557.37)
Other income	32.23	125.87	54.58	409.76	321.53
Depreciation and amortization expenses	(244.04)	(331.88)	(289.70)	(1,197.49)	(1,149.70)
Profit before tax	605.25	1,215.02	10.52	2,921.79	621.92
Tax expense	-	-	-	-	-
Profit after tax	605.25	1,215.02	10.52	2,921.79	621.92
Capital employed					
Segment assets					
a.Semiconductor	16,210.19	21,369.75	14,965.12	16,210.19	14,965.12
b.Software & System Design	4,229.86	4,813.02	3,887.07	4,229.86	3,887.07
c.Un allocated	22,621.97	23,558.76	17,796.91	22,621.97	17,796.91
Total	43,062.02	49,741.53	36,649.10	43,062.02	36,649.10
Segment liabilities					
a.Semiconductor	3,726.95	3,739.25	232.45	3,726.95	232.45
b.Software & System Design	538.74	1,108.40	232.39	538.74	232.39
c.Un allocated	5,978.37	13,441.97	8,802.94	5,978.37	8,802.94
Total	10,244.05	18,289.62	9,267.78	10,244.05	9,267.78
Capital employed	32,817.97	31,451.91	27,381.32	32,817.97	27,381.32



For MOSCHIP TECHNOLOGIES LIMITED

K. Prasad Rao

MD/CEO



S.T. Mohite & Co.,
Chartered Accountants

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3-4-812, Street No. 1, Barkatpura,
Hyderabad - 500 027. T.S. INDIA.
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**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 2025 ('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:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. 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 2025.

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 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 by made 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 2025 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: 21 May 2025



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

S. Hima Bindu

HIMA BINDU SAGALA
Partner (Membership No. 231056)

ICAI UDIN: 25231056BMOVZA5858

21st May, 2025

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, 2025.

With reference to the captioned subject, we hereby declare that M/s. S. T. Mohite & Co, Chartered Accountants, Statutory Auditors of the Company have expressed an unmodified opinion on the Auditor's Report on Consolidated and Standalone Audited financial results of the Company for the financial year ended 31st March, 2025.

Kindly take the above declaration on your records.

Thanking you.

**Yours Sincerely,
For MosChip Technologies Limited**

K. Srinivasa Rao

**Srinivasa Rao Kakumanu
MD & CEO**



Moschip Technologies Limited

7th Floor, "My Home Twitza"

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