



S.T. Mohite & Co.,
Chartered Accountants

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To
The Board of Directors,
MosChip Technologies Limited,
07th Floor, My Home Twitza,
TSIIC Knowledge City, Hyderabad,
Telangana – 500 081.

We the statutory auditors of MosChip Technologies Limited (hereinafter referred to as ‘the Company’) have examined the proposed accounting treatment specified in Clause 11 of the draft Scheme of Amalgamation of Softnautics Inc. (“Transferor Company-1”) and Softnautics Private Limited (“Transferor Company-2”) with MosChip Technologies Limited (“Transferee Company”) in terms of the provisions of Section 230 to 232 read with Section 234 and other applicable provisions of the Companies Act, 2013 with reference to its compliance with applicable Accounting Standards notified under the Companies Act, 2013 and other Generally Accepted Accounting Principles.

The responsibility for the preparation of the draft Scheme and its compliance with the relevant laws and regulations, including the applicable Accounting Standards as aforesaid, is that of the Board of Directors of the Companies involved. Our responsibility is only to examine and report whether the draft Scheme complies with the applicable Accounting Standards and other Generally Accepted Accounting Principles. Nothing contained in this certificate, nor anything said or done in the course of, or in connection with the services that are subject to this Certificate, will extend any duty of care that we may have in our capacity of the statutory auditors of any financial statements of the Company. We carried out our examination in accordance with the Guidance Note on Audit Reports and Certificate for Special Purposes, issued by the Institute of Chartered Accountants of India.

Based on our examination and according to the information and explanations given to us, we confirm that the accounting treatment contained in the aforesaid Scheme is in compliance with all the applicable Accounting Standards specified under Companies (Indian Accounting Standards) Rules, 2015 in accordance with Section 133 of the 2013 Act and other Generally Accepted Accounting Principles.

This Certificate is issued at the request of MosChip Technologies Limited pursuant as to the requirements under Section 230 of the Companies Act, 2013 and rules made thereunder. This certificate should not be used for any other purpose without any our prior written consent.

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

S. Hima Bindu

HIMA BINDU SAGALA
Partner (Membership No. 231056)
UDIN: 25231056BMOVYN1250



Place: Hyderabad.
Date: 07th April, 2025.