



Date: 27<sup>th</sup> October, 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: Submission of unaudited Financial Results of the Company for the Quarter ended 30<sup>th</sup> September, 2025.**

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We wish to inform you that the financial statements of MosChip Technologies Limited for the period ended 30<sup>th</sup> September, 2025, which were earlier submitted to the exchange, inadvertently omitted the Consolidated Cash Flow Statement due to a scanning issue.

We are now submitting the financial statements with the complete set of documents, including the Consolidated Cash Flow Statement, for your kind perusal and records.

We regret the oversight and request you to kindly take the enclosed financials on record and update your records accordingly.

Unaudited Financial Results for the quarter ended 30<sup>th</sup> September, 2025 and the Limited Review Report are also available in the website of the Company at <https://moschip.com/investor-relations/financial-reports/>.

Kindly take the above information on your records.

Thanking you.

**Yours truly,  
For MosChip Technologies Limited**

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**CS Suresh Bachalakura  
Company Secretary**

**MosChip Technologies Limited**

7<sup>th</sup> Floor, My Home Twitza, TSII Knowledge City, Hyderabad, Telangana – 500081.  
Tel: +91 40 6622 9292, Fax: +91 40 66229393, [www.MosChip.Com](http://www.MosChip.Com), CIN: L31909TG1999PLC032184



## 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 Limited Review Report on Unaudited Consolidated Financial Results for the Quarter and Period ended 30 September 2025 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 **Ms. MosChip Technologies Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter and period ended 30 September 2025 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 24 October 2025, 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. MosChip Academy of Silicon Systems & Technologies Private Limited w.e.f 6<sup>th</sup> May 2025 (formerly MosChip Institute of Silicon Systems Private Limited)
  2. MosChip Technologies, USA
  3. Softnautics, Inc.
  4. Softnautics Private Limited w.e.f 4<sup>th</sup> April 2025 (Softnautics LLP & Step-down Subsidiary)



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 parent, one Indian subsidiary and one step down subsidiary but did not review the interim financial statements / financial information / financial results of Moschip Technologies, USA and Softnautics Inc. included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 8701.45 lakhs as at 30 September 2025, total revenues of Rs.5,606.37 lakhs and Rs.10,426.49 lakhs, total net profit after tax of Rs. 231.46 lakhs and Rs. 417.26 lakhs and total comprehensive profit of Rs.320.65 lakhs and 510.28 lakhs for the quarter ended and period ended 30 September 2025 respectively, as considered in the consolidated unaudited financial results. These interim financial statements/ financial information /financial results of Moschip Technologies, USA and Softnautics Inc. included in consolidated Financial statements that have been reviewed by other auditors in respect of this subsidiary, whose financial statements/ financial information /financial results furnished to us by the Management, and our conclusion on the statements in so far as it relates to the amounts and disclosures in respect of the said 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: Hyderabad  
Date: 24 October 2025



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

*S. Hima Bindu*  
HIMABINDU SAGALA  
Partner (Membership No. 231056)

ICAI UDIN: 25231056BMOWAT8314

**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 Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30 September 2025**

*All amounts in lakhs, except for EPS*

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income	14,836.21	13,616.10	12,663.14	28,452.31	20,848.33	47,080.52
Net profit for the period / year (before tax and exceptional item)	1,259.04	1,145.13	973.17	2,404.17	1,383.64	3,365.46
Net profit for the period / year (before tax and after exceptional item)	1,259.04	1,145.13	973.17	2,404.17	1,383.64	3,365.46
Net profit for the period / year (after tax and exceptional item)	1,215.26	1,089.80	973.15	2,305.06	1,371.41	3,346.45
Total comprehensive income for the period / year [comprising profit for the period / year (after tax) and other comprehensive income(after tax)]	1,245.83	1,077.78	896.61	2,323.61	1,270.37	3,106.04
Equity Share Capital	3,840.87	3,829.32	3,790.90	3,840.87	3,790.90	3,817.62
Other equity (excluding revaluation reserve)	32,938.38	30,897.16	25,518.72	32,938.38	25,518.72	28,990.10
Earnings Per Share (EPS)	Not annualized					Annualized
Basic earnings per share of ₹ 2/- each	0.63	0.57	0.51	1.20	0.73	1.76
Diluted earnings per share of ₹ 2/- each	0.60	0.54	0.49	1.14	0.69	1.70

**Key numbers of Standalone Financial Results**

*Amounts in lakhs*

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income	12,942.61	11,849.44	10,601.94	24,792.05	16,880.37	39,130.94
Net profit for the period / year (before tax and after exceptional item)	1,079.11	995.94	753.72	2,075.05	1,101.52	2,921.79
Net profit for the period / year (after tax and exceptional item)	1,079.11	995.94	753.72	2,075.05	1,101.52	2,921.79

1). The above is an extract from the Unaudited Consolidated and Standalone Financial Results for the Quarter and Half year ended 30 September 2025 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 and Half year ended 30 September 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 24 October 2025. The statutory auditors have carried out review of these Consolidated and Standalone Financial Results and have issued an unmodified report on these results.

Place: Hyderabad

Date: 24 October 2025



For MOSCHIP TECHNOLOGIES LIMITED

K. Srinivas 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 Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30 September 2025**

*All amounts in lakhs, except for EPS*

S No	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	a. Revenue from operations	14,694.34	13,558.68	12,562.55	28,253.02	20,597.67	46,684.19
	b. Other income	141.87	57.42	100.59	199.29	250.66	396.33
	<b>Total Income</b>	<b>14,836.21</b>	<b>13,616.10</b>	<b>12,663.14</b>	<b>28,452.31</b>	<b>20,848.33</b>	<b>47,080.52</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed	559.03	122.86	525.74	681.89	1,145.69	1,495.64
	b. Operating cost	5,125.14	4,403.62	3,884.74	9,528.76	4,767.36	14,005.31
	c. Employee benefit expense	6,886.69	6,887.81	6,378.23	13,774.50	11,705.04	24,314.82
	d. Finance costs	116.07	90.00	192.65	206.07	354.92	747.96
	e. Depreciation and amortisation expense	448.57	480.18	508.72	928.75	972.00	1,892.13
	f. Other expenses	441.67	486.50	199.89	928.17	519.68	1,259.20
	<b>Total Expenses</b>	<b>13,577.17</b>	<b>12,470.97</b>	<b>11,689.97</b>	<b>26,048.14</b>	<b>19,464.69</b>	<b>43,715.06</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>1,259.04</b>	<b>1,145.13</b>	<b>973.17</b>	<b>2,404.17</b>	<b>1,383.64</b>	<b>3,365.46</b>
<b>4</b>	<b>Tax expense</b>						
	Current tax	43.78	55.33	0.02	99.11	12.23	19.01
	<b>Total tax expense</b>	<b>43.78</b>	<b>55.33</b>	<b>0.02</b>	<b>99.11</b>	<b>12.23</b>	<b>19.01</b>
<b>5</b>	<b>Net profit for the period / year (3-4)</b>	<b>1,215.26</b>	<b>1,089.80</b>	<b>973.15</b>	<b>2,305.06</b>	<b>1,371.41</b>	<b>3,346.45</b>
<b>6</b>	<b>Other comprehensive income</b>						
	<i>Items will not be classified to profit or loss</i>						
	Actuarial loss / (gain) on defined benefit obligation	41.94	15.85	78.97	57.79	103.50	267.26
	<i>Items will be classified to profit or loss</i>						
	Exchange differences in translating the financial statements of a foreign operation	(72.51)	(3.83)	(2.43)	(76.34)	(2.46)	(26.85)
<b>7</b>	<b>Total comprehensive income (5-6)</b>	<b>1,245.83</b>	<b>1,077.78</b>	<b>896.61</b>	<b>2,323.61</b>	<b>1,270.37</b>	<b>3,106.04</b>
<b>8</b>	<b>Paid-up equity share capital (Face value ₹ 2/- each)</b>	<b>3,840.87</b>	<b>3,829.32</b>	<b>3,790.90</b>	<b>3,840.87</b>	<b>3,790.90</b>	<b>3,817.62</b>
<b>9</b>	<b>Other equity (excluding revaluation reserve)</b>	<b>32,938.38</b>	<b>30,897.16</b>	<b>25,518.72</b>	<b>32,938.38</b>	<b>25,518.72</b>	<b>28,990.10</b>
<b>10</b>	<b>Earnings Per Share (EPS)</b>				Not annualized		Annualized
	Basic earnings per share of ₹ 2/- each	0.63	0.57	0.51	1.20	0.73	1.76
	Diluted earnings per share of ₹ 2/- each	0.60	0.54	0.49	1.14	0.69	1.70

**Notes**

- The Group has opted to publish the Unaudited Consolidated Financial Results for the Quarter and Half year Ended 30 September 2025, Investor can view the Unaudited 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 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').
- The Unaudited Consolidated Financial Results for the Quarter and Half year ended 30 September 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 24 October 2025. The statutory auditors have carried out review of these Consolidated Financial Results and have issued an unmodified report on these results.
- The figures for the quarter ended 30 September 2025 are the balancing figures between the unaudited standalone figures for the half year ended 30 September 2025 and the unaudited standalone figures for the quarter ended 30 June 2025. 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**

**Unaudited Consolidated Balance Sheet as at 30 September 2025**

(Amount in ₹ lakhs)

Particulars	As at	As at
	30 September 2025 Unaudited	31 March 2025 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	485.07	474.31
Right-of-use assets	2,609.41	1,912.05
Goodwill	19,520.05	19,520.06
Intangible assets	861.27	1,009.40
Intangible assets under development	3,198.01	2,188.99
Financial assets		
(a) Others	643.81	612.01
Deferred tax assets (net)	72.29	72.29
<b>Total non-current assets</b>	<b>27,389.91</b>	<b>25,789.11</b>
<b>Current assets</b>		
Financial assets		
(a) Trade receivables	17,547.82	8,842.54
(b) Cash and cash equivalents	2,911.87	3,422.96
(c) Bank balances other than (b) above	2,008.88	2,044.21
(d) Others	855.32	779.71
Current tax assets (net)	226.08	319.77
Other current assets	2,865.13	3,172.75
<b>Total current assets</b>	<b>26,415.10</b>	<b>18,581.94</b>
<b>Total assets</b>	<b>53,805.01</b>	<b>44,371.05</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	3,840.87	3,817.62
(b) Other equity	32,938.38	28,990.10
<b>Total equity</b>	<b>36,779.25</b>	<b>32,807.72</b>
<b>Non-current liabilities</b>		
Financial liabilities		
(a) Lease liabilities	1,702.23	926.29
(b) Trade payables	841.69	817.98
Provisions	2,311.14	2,017.51
<b>Total non-current liabilities</b>	<b>4,855.06</b>	<b>3,761.78</b>
<b>Current liabilities</b>		
Financial liabilities		
(a) Borrowings	2,012.72	-
(b) Lease liabilities	1,102.29	1,190.34
(c) Trade payables	7,188.25	1,883.33
Other current liabilities	1,293.89	4,208.18
Current tax liabilities (net)	73.22	58.89
Provisions	500.33	460.81
<b>Total current liabilities</b>	<b>12,170.70</b>	<b>7,801.55</b>
<b>Total liabilities</b>	<b>17,025.76</b>	<b>11,563.33</b>
<b>Total equity and liabilities</b>	<b>53,805.01</b>	<b>44,371.05</b>

For MOSCHIP TECHNOLOGIES LIMITED

K. Srinivas Rao

MD/CEO



**MOSCHIP TECHNOLOGIES LIMITED**

**Statement of Unaudited Consolidated Segment Reporting for the Quarter and Half year ended 30 September 2025**

Amount in ₹ lakhs

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment revenue</b>						
a.Silicon Engineering Solutions	11,795.42	10,272.42	9,854.74	22,067.84	15,971.07	36,348.03
b.Product Engineering Solutions	2,898.92	3,286.26	2,707.81	6,185.18	4,626.60	10,336.16
<b>Income from operations</b>	<b>14,694.34</b>	<b>13,558.68</b>	<b>12,562.55</b>	<b>28,253.02</b>	<b>20,597.67</b>	<b>46,684.19</b>
<b>Segment results</b>						
a.Silicon Engineering Solutions	2,552.72	2,481.20	1,540.47	5,033.92	3,265.02	8,588.03
b.Product Engineering Solutions	65.38	239.76	120.62	305.14	160.12	656.94
c.Unallocated expense	(936.29)	(1,063.07)	(87.14)	(1,999.36)	(965.24)	(3,635.75)
<b>Segment results before interest, depreciation and tax expenses</b>						
Finance cost	(116.07)	(90.00)	(192.65)	(206.07)	(354.92)	(747.96)
Other income	141.87	57.42	100.59	199.29	250.66	396.33
Depreciation and amortization expenses	(448.57)	(480.18)	(508.72)	(928.75)	(972.00)	(1,892.13)
<b>Profit before tax</b>	<b>1,259.04</b>	<b>1,145.13</b>	<b>973.17</b>	<b>2,404.17</b>	<b>1,383.64</b>	<b>3,365.46</b>
Tax expense	(43.78)	(55.33)	(0.02)	(99.11)	(12.23)	(19.01)
<b>Profit after tax</b>	<b>1,215.26</b>	<b>1,089.80</b>	<b>973.15</b>	<b>2,305.06</b>	<b>1,371.41</b>	<b>3,346.45</b>
<b>Capital employed</b>						
<b>Segment assets</b>						
a.Silicon Engineering Solutions	27,277.39	22,103.84	20,572.45	27,277.39	20,572.45	20,081.73
b.Product Engineering Solutions	17,514.58	15,586.99	15,443.37	17,514.58	15,443.37	14,964.66
c.Unallocated	9,013.04	9,076.04	9,734.27	9,013.04	9,734.27	9,324.52
<b>Total</b>	<b>53,805.01</b>	<b>46,766.87</b>	<b>45,750.09</b>	<b>53,805.01</b>	<b>45,750.09</b>	<b>44,370.91</b>
<b>Segment liabilities</b>						
a.Silicon Engineering Solutions	6,423.93	3,199.02	2,674.65	6,423.93	2,674.65	3,778.17
b.Product Engineering Solutions	1,605.98	834.04	1,046.40	1,605.98	1,046.40	634.01
c.Unallocated	8,995.85	8,007.32	12,719.42	8,995.85	12,719.42	7,151.01
<b>Total</b>	<b>17,025.76</b>	<b>12,040.38</b>	<b>16,440.47</b>	<b>17,025.76</b>	<b>16,440.47</b>	<b>11,563.19</b>
<b>Capital employed</b>	<b>36,779.25</b>	<b>34,726.49</b>	<b>29,309.62</b>	<b>36,779.25</b>	<b>29,309.62</b>	<b>32,807.72</b>

For MOSCHIP TECHNOLOGIES LIMITED

K. Privala *Res*

MD/CEO



**MOSCHIP TECHNOLOGIES LIMITED**  
**Statement of Unaudited Consolidated Cashflows**

(Amount in ₹ lakhs)

Particulars	Half year ended September 30, 2025 Unaudited	Half year ended September 30, 2024 Unaudited
<b>A. Cash flow from operating activities</b>		
Profit before tax	2,404.17	1,383.64
<b>Adjustments for :</b>		
Depreciation and amortisation expenses	928.75	972.00
Interest expense	206.07	354.92
Interest income	(113.08)	(117.54)
Interest income earned on financial asset designated as FVTPL	(14.20)	(19.93)
Allowance for doubtful debts, loans, advances and others	50.00	50.35
Share based payment expense	1,265.31	612.43
Unrealised exchange (gain) /loss (net)	(22.75)	14.84
<b>Operating profit before working capital changes</b>	<b>4,704.27</b>	<b>3,250.71</b>
<b>Adjustments for :</b>		
(Increase) / decrease in inventories	-	79.98
(Increase) / decrease in trade receivables	(8,806.17)	(4,839.77)
(Increase) / decrease in other financial assets	14.34	0.02
(Increase) / decrease in other assets	199.56	117.28
Increase / (decrease) in trade payables	5,304.90	2,937.38
Increase / (decrease) in other financial liabilities	-	(36.49)
Increase / (decrease) in other liabilities	(2,914.29)	(321.71)
Increase / (decrease) in provisions	275.36	309.21
<b>Cash flow from operations</b>	<b>(1,222.03)</b>	<b>1,496.61</b>
Income taxes paid (net of refund received)	108.02	74.82
<b>Net cash generated from operating activities (A)</b>	<b>(1,114.01)</b>	<b>1,571.43</b>
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant & equipment, intangible assets (including under development and capital advances)	(1,028.73)	(326.20)
Bank deposits not considered as cash and cash equivalents (net)	35.33	(2,369.37)
Interest received	35.72	19.13
<b>Net cash used in investing activities (B)</b>	<b>(957.68)</b>	<b>(2,676.44)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of equity shares	336.89	458.29
Proceeds from / (repayment of) non current borrowings	-	(337.33)
Proceeds from / (repayment of) current borrowings	2,012.72	2,286.24
Repayment of lease liabilities	(864.09)	(680.67)
Interest paid	(1.25)	(354.92)
<b>Net cash (used in) / generated from financing activities (C)</b>	<b>1,484.26</b>	<b>1,371.61</b>
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	(587.43)	266.60
Movement in foreign currency translation reserve	76.34	(2.46)
<b>Cash and cash equivalents - opening balances</b>	<b>3,422.96</b>	<b>335.31</b>
<b>Cash and cash equivalents - closing balances</b>	<b>2,911.87</b>	<b>599.45</b>

For MOSCHIP TECHNOLOGIES LIMITED

K. Srinivas Rao

MD/CEO



**Independent Auditor's Limited Review Report on Unaudited Standalone Financial results for the Quarter and period ended 30 September 2025 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 and period ended 30 September 2025 ("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 24 October 2025, 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, we 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: Hyderabad  
Date: 24 October 2025



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

*S. Himabindhu*  
HIMABINDU. SAGALA  
Partner (Membership No. 231056)

ICAI UDIN: 25231056BMOWAS5450

**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 Unaudited Standalone Financial Results for the Quarter and Half Year Ended September 30, 2025**

S No	Particulars	Quarter ended			Half year ended		Year ended
		30-Sep-25	30-Jun-25	30-Sep-24	30-Sep-25	30-Sep-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>						
	a. Revenue from Operations	12,799.31	11,778.96	10,499.97	24,578.27	16,628.71	38,721.18
	b. Other income	143.30	70.48	101.97	213.78	251.66	409.76
	<b>Total income</b>	<b>12,942.61</b>	<b>11,849.44</b>	<b>10,601.94</b>	<b>24,792.05</b>	<b>16,880.37</b>	<b>39,130.94</b>
<b>2</b>	<b>Expenses</b>						
	a. Cost of materials consumed	457.83	122.44	565.27	580.27	1,197.50	1,548.65
	b. Operating cost	4,453.48	3,677.07	3,610.46	8,130.55	4,084.54	12,653.35
	c. Employee benefit expense	6,222.50	6,275.56	5,015.61	12,498.06	9,162.33	19,173.92
	d. Finance costs	107.19	84.90	177.72	192.09	322.97	695.79
	e. Depreciation and amortisation expense	294.44	313.29	332.86	607.73	621.57	1,197.49
	f. Other expenses	328.06	380.24	146.30	708.30	389.94	939.95
	<b>Total expenses</b>	<b>11,863.50</b>	<b>10,853.50</b>	<b>9,848.22</b>	<b>22,717.00</b>	<b>15,778.85</b>	<b>36,209.15</b>
<b>3</b>	<b>Profit before tax (1-2)</b>	<b>1,079.11</b>	<b>995.94</b>	<b>753.72</b>	<b>2,075.05</b>	<b>1,101.52</b>	<b>2,921.79</b>
<b>4</b>	<b>Tax expense</b>	-	-	-	-	-	-
<b>5</b>	<b>Net profit for the period / year (3-4)</b>	<b>1,079.11</b>	<b>995.94</b>	<b>753.72</b>	<b>2,075.05</b>	<b>1,101.52</b>	<b>2,921.79</b>
<b>6</b>	<b>Other Comprehensive Income</b>						
	<i>Items will not be classified to profit or loss</i>						
	Actuarial loss / (gain) on defined benefit obligation	41.94	15.85	61.12	57.79	88.14	243.90
<b>7</b>	<b>Total comprehensive income (5-6)</b>	<b>1,037.17</b>	<b>980.09</b>	<b>692.60</b>	<b>2,017.26</b>	<b>1,013.38</b>	<b>2,677.89</b>
<b>8</b>	<b>Paid-up equity share capital (Face value ₹ 2/- each)</b>	<b>3,840.87</b>	<b>3,829.32</b>	<b>3,790.90</b>	<b>3,840.87</b>	<b>3,790.90</b>	<b>3,817.62</b>
<b>9</b>	<b>Other equity (excluding revaluation reserve)</b>	<b>32,646.03</b>	<b>30,814.57</b>	<b>25,700.13</b>	<b>32,646.03</b>	<b>25,700.13</b>	<b>29,000.35</b>
<b>10</b>	<b>Earnings Per Share (EPS)</b>	<b>Not Annualized</b>					<b>Annualized</b>
	Basic earnings per share of ₹ 2/- each	0.56	0.52	0.40	1.08	0.58	1.54
	Diluted earnings per share of ₹ 2/- each	0.53	0.50	0.38	1.02	0.55	1.48

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 and Halfyear Ended 30 September 2025 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 24 October 2025. The statutory auditors have carried out review of these Standalone Financial Results and have issued an unmodified report on these results.
- The figures for the quarter ended 30 September 2025 are the balancing figures between the unaudited standalone figures for the half year ended 30 September 2025 and the unaudited standalone figures for the quarter ended 30 June 2025. 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**

**Statement of Unaudited Standalone Segment Reporting for the Quarter Ended 30 September 2025**

(Amount in ₹ lakhs)

Particulars	Quarter ended			Half year ended		Year ended
	30-Sep-2025	30-Jun-2025	30-Sep-2024	30-Sep-2025	30-Sep-2024	31-Mar-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment revenue</b>						
a.Silicon Engineering Solutions	10,051.01	8,636.42	8,637.03	18,687.43	13,512.14	31,645.10
b.Product Engineering Solutions	2,748.30	3,142.54	1,862.94	5,890.84	3,116.57	7,076.08
<b>Income from operations</b>	<b>12,799.31</b>	<b>11,778.96</b>	<b>10,499.97</b>	<b>24,578.27</b>	<b>16,628.71</b>	<b>38,721.18</b>
<b>Segment results</b>						
a.Silicon Engineering Solutions	1,827.95	1,841.95	1,091.29	3,669.90	2,709.51	6,467.35
b.Product Engineering Solutions	60.31	232.71	69.21	293.02	336.98	256.34
c.Unallocated expense	(550.82)	(751.01)	1.83	(1,301.83)	(1,252.09)	(2,318.38)
<b>Segment results before interest, depreciation and tax expenses</b>						
Finance cost	(107.19)	(84.90)	(177.72)	(192.09)	(322.97)	(695.79)
Other income	143.30	70.48	101.97	213.78	251.66	409.76
Depreciation and amortization expenses	(294.44)	(313.29)	(332.86)	(607.73)	(621.57)	(1,197.49)
<b>Profit before tax</b>	<b>1,079.11</b>	<b>995.94</b>	<b>753.72</b>	<b>2,075.05</b>	<b>1,101.52</b>	<b>2,921.79</b>
Tax expense	-	-	-	-	-	-
<b>Profit after tax</b>	<b>1,079.11</b>	<b>995.94</b>	<b>753.72</b>	<b>2,075.05</b>	<b>1,101.52</b>	<b>2,921.79</b>
<b>Capital employed</b>						
<b>Segment assets</b>						
a.Silicon Engineering Solutions	27,152.71	22,871.10	19,083.77	27,152.71	19,083.77	19,850.80
b.Product Engineering Solutions	15,253.16	14,073.96	4,504.42	15,253.16	4,504.42	14,189.09
c.Unallocated	8,961.16	8,470.96	20,768.50	8,961.16	20,768.50	9,022.13
<b>Total</b>	<b>51,367.03</b>	<b>45,416.02</b>	<b>44,356.69</b>	<b>51,367.03</b>	<b>44,356.69</b>	<b>43,062.02</b>
<b>Segment liabilities</b>						
a.Silicon Engineering Solutions	5,797.66	3,041.29	2,559.37	5,797.66	2,559.37	3,726.95
b.Product Engineering Solutions	1,449.41	790.44	903.46	1,449.41	903.46	538.74
c.Unallocated	7,633.06	6,940.40	11,402.83	7,633.06	11,402.83	5,978.37
<b>Total</b>	<b>14,880.13</b>	<b>10,772.13</b>	<b>14,865.66</b>	<b>14,880.13</b>	<b>14,865.66</b>	<b>10,244.05</b>
<b>Capital employed</b>	<b>36,486.90</b>	<b>34,643.89</b>	<b>29,491.03</b>	<b>36,486.90</b>	<b>29,491.03</b>	<b>32,817.97</b>



For MOSCHIP TECHNOLOGIES LIMITED

K. Srinivas Rao

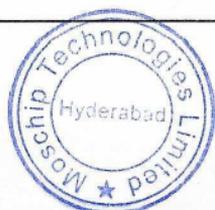
MD/CEO

**MOSCHIP TECHNOLOGIES LIMITED**

Unaudited Standalone Balance Sheet as at 30 September 2025

(Amount in ₹ lakhs)

Particulars	As at Sep 30, 2025 Unaudited	As at March 31, 2025 Audited
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	453.88	420.24
Right-of-use assets	2,551.72	1,705.12
Goodwill	5,511.00	5,511.00
Intangible assets under development	3,198.01	2,188.99
Financial assets		
(a) Investments	16,312.09	16,312.09
(b) Others	476.62	530.85
<b>Total non-current assets</b>	<b>28,503.32</b>	<b>26,668.29</b>
<b>Current assets</b>		
Financial assets		
(a) Trade receivables	15,413.15	6,410.06
(b) Cash and cash equivalents	2,005.51	2,725.61
(c) Bank balances other than (b) above	2,000.00	2,035.66
(d) Others	855.32	779.71
Current tax assets (net)	184.93	312.36
Other current assets	2,404.80	4,130.33
<b>Total current assets</b>	<b>22,863.71</b>	<b>16,393.73</b>
<b>Total assets</b>	<b>51,367.03</b>	<b>43,062.02</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity share capital	3,840.87	3,817.62
(b) Other equity	32,646.03	29,000.35
<b>Total equity</b>	<b>36,486.90</b>	<b>32,817.97</b>
<b>Non-current liabilities</b>		
Financial liabilities		
(a) Lease liabilities	1,852.92	926.29
(b) Trade payables	841.69	817.98
Provisions	1,932.21	1,664.12
<b>Total non-current liabilities</b>	<b>4,626.82</b>	<b>3,408.39</b>
<b>Current liabilities</b>		
Financial liabilities		
(a) Borrowings	2,012.72	-
(b) Lease liabilities	840.31	961.30
(c) Trade payables	6,405.38	1,390.93
(d) Others	45.48	-
Provisions	492.54	428.53
Other current liabilities	456.88	4,054.90
<b>Total current liabilities</b>	<b>10,253.31</b>	<b>6,835.66</b>
<b>Total liabilities</b>	<b>14,880.13</b>	<b>10,244.05</b>
<b>Total equity and liabilities</b>	<b>51,367.03</b>	<b>43,062.02</b>



For MOSCHIP TECHNOLOGIES LIMITED

K. Premvar Doo

MD/CEO

**MOSCHIP TECHNOLOGIES LIMITED**

**Unaudited Standalone Statement of Cash flow for the Half Year Ended 30 September 2025**

(Amount in ₹ lakhs)

Particulars	Period ended	Period ended
	30 September 2025	30 September 2024
	Unaudited	Unaudited
<b>A. Cash flow from operating activities</b>		
Net profit before tax	2,075.05	1,101.52
<b>Adjustments for :</b>		
Depreciation and amortisation expenses	607.73	621.57
Interest expense	192.09	322.97
Interest income	(112.91)	(112.30)
Interest Income earned on financial assets that are designated as FVTPL	(11.86)	(17.74)
Allowance for doubtful debts, loans, advances and others	50.00	50.35
Share based payment expense	1,030.34	510.52
Unrealised exchange (gain) /loss (net)	(33.87)	(1.00)
<b>Operating profit before working capital changes</b>	<b>3,796.57</b>	<b>2,475.89</b>
<b>Adjustments for :</b>		
(Increase) / decrease in inventories	-	79.98
(Increase) / decrease in trade receivables	(8,884.48)	(4,691.42)
(Increase) / decrease in other financial assets	98.03	-
(Increase) / decrease in other assets	1,620.68	(108.57)
Increase / (decrease) in trade payables	4,990.74	3,072.72
Increase / (decrease) in other financial liabilities	45.48	69.77
Increase / (decrease) in other liabilities	(3,598.02)	(219.85)
Increase / (decrease) in provisions	389.89	294.81
<b>Cash flow from operations</b>	<b>(1,541.11)</b>	<b>973.33</b>
Income taxes paid (net of refund received)	127.43	96.97
<b>Net cash generated from operating activities (A)</b>	<b>(1,413.68)</b>	<b>1,070.30</b>
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant & equipment, intangible assets (including under development and capital advances)	(1,015.03)	(314.37)
Bank deposits not considered as cash and cash equivalents (net)	35.66	(2,353.11)
Interest received	35.55	17.19
<b>Net cash used in investing activities (B)</b>	<b>(943.82)</b>	<b>(2,650.29)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from issue of equity shares	336.89	458.29
Proceeds from / (repayment of) non current borrowings	-	(358.77)
Proceeds from / (repayment of) current borrowings	2,012.72	2,328.42
Repayment of lease liabilities	(710.96)	(487.13)
Interest paid	(1.25)	(322.97)
<b>Net cash (used in) / generated from financing activities (C)</b>	<b>1,637.40</b>	<b>1,617.84</b>
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	(720.10)	37.85
Cash and cash equivalents - opening balances	2,725.61	11.29
<b>Cash and cash equivalents - closing balances</b>	<b>2,005.51</b>	<b>49.14</b>



For MOSCHIP TECHNOLOGIES LIMITED  
K. Praveen Rao

MD/CEO