



Date: 07th September 2026

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

Sub: Business Responsibility and Sustainability Report for the Financial Year ended 31st March, 2026

In terms of the requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are submitting herewith the Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26. The BRSR also forms the part of the 27th Annual Report of the Company for the Financial Year 2025-26, submitted to the exchanges vide letter dated 07th September 2026.

You are requested to kindly take the above information on record.

Thanking You,

Yours Truly,

For MosChip Technologies Limited

Suresh
Bachalakura
Digitally signed by
Suresh Bachalakura
Date: 2026.09.07
21:31:41 +05'30'

CS Suresh Bachalakura
Company Secretary

Encl: As above

MosChip Technologies Limited

7th Floor, My Home Twitza, TSII Knowledge City, Hyderabad, Telangana - 500081, India
Tel: +91 40 6622 9292, Fax: +91 40 66229393, www.MosChip.Com, CIN: L31909TG1999PLC032184

“Annexure H” to the Directors Report

BUSINESS RESPONSIBILITY & SUSTAINABILITY REPORTING

SECTION A: GENERAL DISCLOSURES

I. Details of the listed entity

1.	Corporate Identity Number (CIN) of the Listed Entity	L31909TG1999PLC032184
2.	Name of the Listed Entity	MOSCHIP TECHNOLOGIES LIMITED
3.	Year of incorporation	1999
4.	Registered office address	7 th Floor, My Home Twitza, Plot No.30/A, Sy. No. 83/1, TSIIIC Hyderabad Knowledge City, Raidurg, Panmaktha, Rangareddi, Hyderabad, Telangana, India, 500081.
5.	Corporate Address	7 th Floor, My Home Twitza, Plot No.30/A, Sy. No. 83/1, TSIIIC Hyderabad Knowledge City, Raidurg, Panmaktha, Rangareddi, Hyderabad, Telangana, India, 500081.
6.	E-mail	suresh.cs@moschip.com
7.	Telephone	+91 40 6622 9292
8.	Website	https://www.moschip.com/
9.	Financial year for which reporting is being done	2025-26
10.	Name of the Stock Exchange(s) where shares are listed	National Stock Exchange of India Limited (“NSE”), BSE Limited (“BSE”)
11.	Paid-up capital	The paid-up equity share capital of the Company as of 31 st March , 2026, stood at Rs. 3,877.33 lakhs consisting of 19,38,66,537 equity shares of Rs. 02/- each
12.	Name and contact details of the person who may be contacted in case of any queries on the BRSR report.	Suresh Bachalakura Company Secretary & Compliance Officer suresh.cs@moschip.com +91040-66229292
13.	Reporting boundary – Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. forth entity and all the entities which form a part of its consolidated financial statements, taken together).	Disclosures made in this report are on a consolidated basis unless otherwise stated*
14.	Name of assurance provider	Not Applicable
15.	Type of assurance obtained	Not Applicable

II. Products/services

16. Details of business activities (accounting for 90% of the turnover):

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Design services in the areas of in SILICON PRODUCT AI/ML Engineering and design services.	Engineering solutions cover the entire spectrum of silicon design, system design, software and device engineering, multimedia, mobility, connectivity, AI/ML solution development, and test automation. They also include VLSI design, verification, mixed-signal IPs, and custom IP development	100 %

17. Products/Services sold by the entity (accounting for 90% of the entity’s Turnover):

S. No.	Product/Service	NIC Code	% of total contributed
1	Design Services	62011	100 %
	Total		100.00%

III. Operations

18. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of Plants	Number of offices	Total
National	Not Applicable	04	04
International	Not Applicable	01	01

19. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of states)	4 (Telangana, Karnataka, Gujarat & Maharashtra)
International (No. of countries)	4 (USA, Japan, Singapore & South Korea)

b. What is the contribution of exports as a percentage of the total turnover of the entity?

Export revenue constitutes 38% of the total turnover

c. A brief on types of customers

The company serves a broad spectrum of clients across the semiconductor and electronics value chain, including leading enterprises in EDA tools, printed circuit boards (PCBs), CPUs, GPUs, system-on-chips (SoCs), and FPG As. Its global client base also includes Tier 1 and Tier 2 suppliers, delivering technological solutions and services that support innovation and digital transformation in the semiconductor and high-tech manufacturing sectors.

IV. Employees

20. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

S. No.	Particulars	Total (A)	Male		Female		Others	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (C)	% (C / A)
EMPLOYEES								
1.	Permanent (D)	1624	1100	68%	524	32%	0	0%
2.	Other than permanent (E)	136	88	65%	48	35%	0	0%
Total employees (D+E)		1760	1188	66%	572	34%	0	0%

Note:

Disclosure of gender is voluntary at MosChip. As of now, no employees have self-identified their gender as 'Other.'

The entire work force of MosChip is categorized as 'Employees' and none as 'Workers'. Therefore, the information required in all sections in the 'Workers' category is not applicable to MosChip.

b. Differently abled employees and workers

S. No.	Particulars	Total (A)	Male		Female		Others	
			No. (B)	% (B / A)	No. (C)	% (C / A)	No. (C)	% (C / A)
Differently abled employees								
1.	Permanent(D)	0	0	0	0	0	0	0
2.	Other than permanent (E)	0	0	0	0	0	0	0
	Total differently abled employees (D + E)	0	0	0	0	0	0	0

*At present, Moschip technologies Limited does not have any employee or workers with disabilities. However, the Company maintains a non-discriminatory approach towards them and applies the same policies to all employees and workers, including during the recruitment process.

21. Participation/inclusion/representation of women

Particulars	Total (A)	No. and percentage of females	
		No. (B)	% (B / A)
Board of Directors	9	1	11.11
Key Management Personnel*	3	0	0

*Chief Executive Officer and Managing Director, Chief Financial Officer and Company Secretary. CEO is also a part of the Board.

22. Turnover rate for permanent employees

	FY 2025-26 (Turnover rate in current FY)				FY 2024-25 (Turnover rate in previous FY)				FY 2023-24 (Turnover rate in the year prior to the previous FY)			
	Male	Female	Others	Total	Male	Female	Others	Total	Male	Female	Others	Total
Permanent Employees	8.25%	2.53%	0	10.78%	9.13%	4.28%	0%	13.41%	6.89%	4.15%	0%	10.24%

Notes:

Disclosure of gender is voluntary at MosChip. As of now, no employees have self-identified their gender as 'Other.'

V. Holding, subsidiary and associate companies (including joint ventures)

23. (a) Names of holding / subsidiary / associate companies / joint ventures

	Name of the holding / subsidiary/ associate Companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	MosChip Academy of Silicon Systems & Technologies Private Limited (Formerly MosChip Institute of Silicon Systems Private Limited)	Subsidiary	100	No
2	MosChip Technologies, USA	Subsidiary	100	No

*Please Note that Name of MosChip Institute of Silicon Systems Private Limited is changed to MosChip Academy of Silicon Systems & Technologies Private Limited.

VI. CSR details

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013 – **Yes**

(ii) Turnover (in Lakhs) – **INR 42,593.00** (as per Standalone financial statements)

(iii) Net worth (in Lakhs) – **INR 32,257.69** (as per Standalone financial statements)

VII. Transparency and disclosures compliances

25. Complaints / grievances on any of the principles (principles 1 to 9) under the National Guidelines on Responsible Business Conduct (NGBC):

Stakeholder group from whom the complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-26			FY 2024-25		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks	Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Community	Yes: Contact MosChip Offices in India & US- MosChip	0	0	Nil	0	0	Nil
Investors (other than Shareholders)	Yes: Investor Relations - MosChip	0	0	Nil	0	0	Nil
Shareholders	Yes: Procedure-for-Investor-Compliants.pdf Shareholder Forms- MosChip	0	0	Nil	0	0	Nil
Employees and Workers	Yes: Whistle-Blower-Policy.pdf Grievance-Redressal-Policy.pdf Anti-Bribery-Policy- MosChip-1.pdf	0	0	Nil	0	0	Nil
Customers	Yes: Contact MosChip Offices in India & US - MosChip	0	0	Nil	0	0	Nil
Value chain partners	Yes: Contact MosChip Offices in India & US - MosChip	0	0	Nil	0	0	Nil
Others- (Anonymous Complaints)	Yes: Contact MosChip Offices in India & US - MosChip Grievance-Redressal-Policy.pdf	0	0	Nil	0	0	Nil
Others – Ex Employees	Yes: Grievance Redressal Policy Contact MosChip Offices in India & US - MosChip	0	0	Nil	0	0	Nil

Note:

The Company provides a mechanism to address grievances of its shareholders. KFin Technologies Limited has been appointed as the Share Transfer Registrars/Agents and is responsible for addressing shareholders' inquiries, requests, and complaints. The Share Transfer Registrars/Agents operate within the guidelines established by SEBI and respond to such grievances through a designated email address.

26. Overview of the entity's material responsible business conduct issues.

Please indicate material responsible business conduct and sustainability issues pertaining to environmental and social matters that present a risk or an opportunity to your business, rationale for identifying the same, approach to adapt or mitigate the risk along-with its financial implications, as per the following format:

Material sustainability topics have been identified through management discussions, stakeholder engagement, review of industry trends, regulatory requirements, business risks and opportunities relevant to the semiconductor design and engineering services sector. The materiality assessment is reviewed periodically by the management and ESG Committee to ensure alignment with business priorities and stakeholder expectations.

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)		In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
ENVIRONMENTAL					
1.	Sustainability and Climate Responsibility	R	Climate change, increasing energy costs, evolving environmental regulations, and extreme weather events may impact business operations, infrastructure availability, employee mobility, and supply chain continuity. Non-compliance with environmental requirements may also affect stakeholder confidence and corporate reputation.	MosChip is committed to its sustainability objectives, including its aspiration to achieve Net-Zero GHG emissions by 2040. The Company operates from leased office facilities that incorporate green building standards wherever feasible and ensures responsible disposal of e-waste through authorized recyclers. Continuous monitoring of environmental performance and compliance with applicable regulations form an integral part of the Company's sustainability framework.	Negative
2.	Sustainability and Climate Responsibility	O	Increasing stakeholder emphasis on sustainability presents opportunities to improve operational efficiency, strengthen customer relationships, attract responsible investors, and enhance brand value. Sustainable business practices can also contribute to cost optimization and long-term resilience.	The Company promotes energy-efficient operations, responsible resource consumption, green procurement practices, and stakeholder engagement on sustainability initiatives. These efforts support the transition toward a low-carbon business model while creating long-term value for stakeholders	Positive
SOCIAL					
3.	Employee Engagement, Talent Development and Well-being	R	The Company's success depends on attracting, developing, and retaining highly skilled talent in a competitive technology and semiconductor industry. Inadequate focus on employee engagement, health, well-being, learning, and career development may adversely impact productivity, innovation, and retention.	MosChip fosters an inclusive and engaging work environment through employee engagement programs, regular feedback mechanisms, learning and development initiatives, leadership interactions, wellness programs, health and safety measures, and career progression opportunities. Workforce metrics are periodically monitored to strengthen employee experience and retention	Negative

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)		In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
4.	Employee Engagement, Talent Development and Well-being	O	A motivated, skilled, and engaged workforce drives innovation, operational excellence, customer satisfaction, and sustained business growth. Strong people practices also enhance the Company's employer brand and talent attraction capabilities.	The Company invests in continuous learning, leadership development, employee wellness initiatives, diversity and inclusion programs, and performance-driven culture to strengthen workforce capability and engagement.	Positive
5.	Community Engagement and Social Impact	O	Community development initiatives provide opportunities to contribute positively to society, strengthen stakeholder relationships, and create sustainable value beyond business operations. Such initiatives enhance corporate reputation and support inclusive growth.	The Company undertakes community development initiatives in areas such as education, skill development, healthcare, environmental sustainability, and employee volunteering programs through its CSR framework and other outreach initiatives.	Positive
6.	Customer Focus and Responsible Supply Chain Management	R	Customer trust and business continuity depend on consistent service quality, timely delivery, and responsible sourcing practices. Supplier non-compliance, operational disruptions, quality issues, or changing customer expectations may adversely affect business performance and reputation.	The Company maintains strong customer engagement processes, quality management systems, supplier evaluation mechanisms, and periodic performance reviews. Ethical, environmental, and quality considerations are incorporated into supplier assessments, while alternate sourcing strategies help mitigate supply chain risks.	Negative
GOVERNANCE					
7.	Data Privacy and Information Security	R	As a technology solutions and semiconductor design company, MosChip handles sensitive customer, employee, and business information. Cyber security incidents, data breaches, or non-compliance with privacy regulations could result in financial losses, legal liabilities, business disruption, and reputational damage.	The Company has established information security controls, access management protocols, cyber security monitoring systems, employee awareness programs, and incident response mechanisms. Compliance with applicable data protection requirements is reviewed periodically to strengthen cyber resilience.	Negative
8.	Data Privacy and Information Security	O	Robust information security and privacy practices strengthen stakeholder trust, improve customer confidence, support business growth, and enhance competitiveness in global markets where data protection requirements are increasingly stringent	The Company continues to invest in cyber security technologies, security assessments, employee training, and governance frameworks aligned with industry standards and customer requirements.	Positive

S. No.	Material issue identified	Indicate whether risk or opportunity (R/O)		In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
9.	Corporate Governance, Ethics and Compliance	R	Maintaining high standards of governance, transparency, ethics, and regulatory compliance is critical for safeguarding stakeholder interests and sustaining business credibility. Any failure in governance or compliance processes may expose the Company to legal, financial, and reputational risks.	The Company follows a robust governance framework supported by Board oversight, internal controls, ethical business practices, policy frameworks, compliance monitoring, internal audits, and whistle-blower mechanisms. Regular awareness programs reinforce ethical conduct across the organization.	Negative
10.	Product and Service Stewardship	O	Delivering high-quality, reliable, and innovative technology solutions enhances customer satisfaction, strengthens market position, and supports long-term business sustainability. Responsible product and service practices also create opportunities for growth and differentiation.	The Company focuses on quality management systems, project delivery governance, innovation, customer feedback mechanisms, and continuous improvement initiatives to deliver value-added solutions and maintain high service standards.	Positive
11.	Emerging Technologies and Innovation	O	Rapid advancements in technologies such as Artificial Intelligence (AI), semiconductor design, embedded systems, and digital engineering present significant opportunities for business growth. These developments enable the Company to enhance its service offerings, strengthen customer relationships, and explore new market opportunities.	The Company continues to invest in technology capabilities, employee skill development, innovation, and research initiatives. By strengthening its expertise in emerging technologies and delivering innovative solutions to customers, the Company aims to support sustainable business growth and long-term value creation.	Positive
12.	Currency volatility	R	A A significant portion of the Company's revenues is derived from international customers. Fluctuations in foreign exchange rates may impact revenue realization, profitability, cash flows, and financial reporting.	The Company continuously monitors foreign currency exposures and adopts appropriate risk management practices, including natural hedging strategies, periodic exposure reviews, and the use of hedging instruments where considered necessary.	Negative

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

The National Guidelines for Responsible Business Conduct (NGRBC) as prescribed by the Ministry of Corporate Affairs advocates nine principles referred to as P1-P9 as given below:

P1	Businesses should conduct and govern themselves with integrity in a manner that is ethical, transparent, and accountable.
P2	Businesses should provide goods and services in a manner that is sustainable and safe
P3	Businesses should respect and promote the well-being of all employees, including those in their value chains
P4	Businesses should respect the interests of and be responsive towards all its stakeholders
P5	Businesses should respect and promote human rights
P6	Businesses should respect, protect and make efforts to restore the environment
P7	Businesses when engaging in influencing public and regulatory policy should do so in a manner that is responsible and transparent
P8	Businesses should promote inclusive growth and equitable development
P9	Businesses should engage with and provide value to their consumers in a responsible manner

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC principles and core elements.

Disclosure Questions	P 1	P 2	P 3	P 4	P 5	P 6	P 7	P 8	P 9
Policy and management processes									
1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web-link of the policies, if available.	Policies & Documents Governance & Compliance - MosChip								
2. Whether the entity has translated the policy into procedures (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/standards (e.g. Forest Stewardship Council, Fair trade, Rainforest Alliance, Trustee) standards (e.g. SA8000, OHSAS, ISO, BIS) mapped to each principle	Principle 1:	Country-wise guides to anti-corruption Laws							
	Principle 2:	ISO 9001:2015							
	Principle 3:	United Nations Universal Declaration of Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work ("ILO Declaration")							
	Principle 4:	ISO 9001:2015							
	Principle 5:	International Labour Organization ("ILO") Declaration, Universal Declaration of Human Rights ("UNDHR"), UN Guiding Principles on Business & Human Rights, United Nations Global Compact ("UNGC")							
	Principle 6:	Leadership in Energy & Environmental Design ("LEED")*							
	Principle 7:	United Nations Sustainable Development Goals							
	Principle 8:	United Nations Sustainable Development Goals							
	Principle 9:	United Nations Sustainable Development Goals							

Note: LEED certification obtained by the property owner "Aqua Space Developers Private Limited"

5. Specific commitments, goals and targets set by the entity with defined time lines, if any**(a) Social Goals**

- a) Continue to strengthen employee competencies through structured learning, leadership development, and capacity-building programs, with a focus on sustainability, emerging technologies, innovation, ethical business practices, and ESG-related awareness.
- b) Achieve 40% representation of women employees by FY 2030, through focused hiring, retention, development, and inclusive workplace initiatives.
- c) Increase women's representation in senior leadership and decision-making positions to 30% by FY 2030, supported by leadership development, mentoring, and succession planning programs.
- d) Strengthen employee engagement, well-being, and workplace culture with the objective of being recognized among the most preferred employers in key operating geographies.

(b) Environmental Goals

- a) Reduce absolute Scope 1 and Scope 2 greenhouse gas emissions by 100% by FY 2030, using FY 2023-24 as the baseline year, and achieve carbon-neutral operations.
- b) Achieve Net Zero greenhouse gas emissions by 2040 through decarbonization initiatives, renewable energy adoption, energy efficiency measures, and other climate action programs.
- c) Source 100% of electricity consumption from renewable energy sources by FY 2030 through a combination of green power procurement, renewable energy agreements, and onsite renewable energy installations, where feasible.

(c) Governance Goals

- a) Continuously strengthen cybersecurity, data protection, and privacy management frameworks with the objective of maintaining industry-recognized standards and certifications in information security and data privacy.
- b) Enhance sustainability integration across the supply chain through supplier engagement, sustainability assessments, and the adoption of responsible sourcing practices aligned with environmental, social, and ethical standards.

6. Performance of the entity against the specific commitments, goals and targets along with reasons in case the same are not met.

The Company remains committed to its stated ESG goals and continues to undertake initiatives aligned with its social, environmental, and governance commitments. During FY 2025-26, MosChip continued to make progress through focused actions relating to employee development, diversity and inclusion, environmental sustainability, responsible business practices, supply chain engagement, and information security. As several of the targets are long-term in nature with milestone years extending up to FY 2030 and FY 2040, the Company remains on its sustainability journey and continues to evaluate and strengthen its programs to support the achievement of these commitments within the defined timelines.

Governance, Leadership, and Oversight**7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure).**

At MosChip, responsible business conduct and sustainable value creation remain integral to our corporate philosophy and long-term growth strategy. As we present our Business Responsibility and Sustainability Report for FY 2025-26, we reaffirm our commitment to embedding Environmental, Social, and Governance (ESG) principles across our operations, decision-making processes, and stakeholder engagements.

As a technology-driven organization, we recognize that sustainable growth requires balancing innovation and business performance with environmental responsibility, social progress, and strong governance. During the year, we continued to strengthen our ESG framework through focused initiatives that support our employees, customers, communities, investors, and business partners.

Our people remain at the heart of our success. We continue to invest in employee learning, professional development, and skill enhancement to foster a culture of innovation, collaboration, and continuous improvement. We are committed to building an inclusive workplace and advancing diversity across the organization. Through focused recruitment, talent development, and employee engagement initiatives, we continue to work toward increasing gender representation across all levels of the Company, including leadership positions. We also remain committed to nurturing a workplace culture that supports employee well-being, growth, and long-term career development.

Environmental sustainability remains an important area of focus. As part of our long-term climate strategy, we continue to pursue initiatives aimed at improving operational efficiency, optimizing resource consumption, and increasing the use of renewable energy. Our commitments toward achieving carbon neutrality and Net Zero emissions reflect our determination to contribute meaningfully to global climate action efforts while creating sustainable value for stakeholders.

Strong governance serves as the foundation of our business operations. During the year, we continued to strengthen our governance framework through robust policies, ethical business practices, regulatory compliance, and effective risk management mechanisms. We remain committed to promoting responsible business practices across our value chain and advancing sustainability considerations within our supply chain. In parallel, we continue to enhance our cybersecurity, information security, and data privacy controls to safeguard stakeholder interests in an increasingly digital business environment.

While the evolving sustainability landscape presents opportunities as well as challenges, we view these as drivers for continuous improvement and innovation. Our ESG journey is guided by a long-term vision, supported by measurable goals and a commitment to responsible growth. We will continue to engage with stakeholders, evaluate emerging risks and opportunities, and strengthen our sustainability practices in line with global expectations and business priorities.

As we move forward, we will continue to act with integrity, learn from experience, and lead with purpose—ensuring that sustainability is not just a goal, but a way of doing business at MosChip.

8. Details of the highest authority responsible for implementation authority responsible for implementation and oversight of the business responsibility policy/policies.

Name : Srinivasa Rao Kakumanu
Designation : Managing Director & CEO
DIN : 06726305

9. Does the entity have a specified committee of the Board/Director responsible for decision-making on sustainability-related issues? (Yes/No). If yes, provide details.

Yes, the Company has an ESG Committee. The members of the ESG Committee are:

1. Mr. Srinivasa Rao Kakumanu, CEO – Chairperson
2. Mr. Jayram Susarla, Chief Finance Officer
3. Mr. Suresh Bachalakura, Company Secretary

10. Details of review of NGRBCs by the company:

Subject for review	Indicate whether there view was undertaken by Director/ ESG committee / any other committee
Performance against above policies and follow up action	ESG Committee
Frequency (Annually/Half yearly/Quarterly/ Any other – please specify)	P1, P3, P4, P5, P8, P9 – Quarterly P2, P6, P7 – Half yearly
Compliance with statutory requirements of relevance to the principles, and the rectification of any non-compliances	Yes
Frequency (Annually/Half yearly/Quarterly/ Any other – please specify)	Quarterly

Note:

MosChip Quality Management System Integrates the Industry requirements, best practices, frame works, and standards, this includes ISO 9001:2015. The Company complies with international laws, principles and norms, including those in the Universal declaration of Human Rights, ILO Declaration on Fundamental principles and Rights at Work, and United Nations Guiding on Business and Human Rights.

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide the name of the agency.

The Company carries out internal assessment/evaluation of the policies by respective departments, on need basis.

12. If answer to question (1) above is “No” i.e., not all principles are covered by a policy, reasons to be stated:

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

This section is aimed at helping entities demonstrate their performance in integrating the Principles and Core Elements with key processes and decisions. The information sought is categorized as “Essential” and “Leadership”. While the essential indicators are expected to be disclosed by every entity that is mandated to file this report, the leadership indicators may be voluntarily disclosed by entities which aspire to progress to a higher level in their quest to be socially, environmentally, and ethically responsible.

PRINCIPLE 1: Businesses should conduct and govern themselves with integrity, and in a manner that is ethical, transparent, and accountable.

ESSENTIAL INDICATORS

1. Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics/principles covered under the training and its impact	% of persons in respective category covered by the awareness programmes
Board of directors	4	Code of Conduct and Business Ethics, Corporate Governance, Anti-Bribery and Anti-Corruption, Whistle Blower Mechanism, Conflict of Interest, Regulatory Compliance, and ESG Governance. These programmes enhanced oversight of ethical business practices, transparency, accountability, and compliance obligations.	100%
Keymanagerial personnel	4	Code of Conduct and Business Ethics, Anti-Bribery and Anti-Corruption, Corporate Governance, Whistle Blower Policy, Conflict of Interest Management, Regulatory Compliance, and ESG Governance. These programmes strengthened ethical decision-making and reinforced accountability and compliance across business operations.	100%
Employees other than BOD and KMPs	4	Code of Conduct and Business Ethics, Anti-Bribery and Anti-Corruption, Whistle Blower Policy, Prevention of Fraud, Conflict of Interest, Information Security and Data Privacy, and Responsible Business Conduct. These programmes promoted a culture of integrity, transparency, accountability, and ethical behavior across the organization.	100%

Above table covers only mandatory trainings.

2. Details of fines/penalties/punishment/award/compounding fees/settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/judicial institutions in the financial year, in the following format (Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

(Note: the entity shall make disclosures on the basis of materiality as specified in Regulation 30 of SEBI (Listing Obligations and Disclosure Obligations) Regulations, 2015 and as disclosed on the entity's website):

NIL

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision are preferred in cases where monetary or non-monetary action has been appealed.

NIL

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web link to the policy.

The Company has established an Anti-Bribery Policy to ensure that appropriate and effective procedures are in place to prevent the Company's involvement in any bribery or corruption-related activities, even if such involvement is unintentional. The policy is available in the document.

The policy is available at - Anti-Bribery-Policy-MosChip-1.pdf. The policy applies universally to all employees, and extends to agents, representatives, vendors, and business partners. It underscores the Company's zero-tolerance stance on corruption and unethical conduct in any form.

In addition, the Company provides a reporting channel through whistleblower@moschip.com and the Grievance Redressal system, which enables employees to report any concerns while maintaining confidentiality.

5. Number of Directors / KMPs / employees / workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/corruption.

	FY 2025-26	FY 2024-25
Directors	--	--
KMPs	--	--
Employees	--	--
Workers	--	--

6. Details of complaints with regard to conflict of interest:

	FY 2025-2026		FY 2024-2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of conflict of interest of the directors	--	--	--	--
Number of complaints received in relation to issues of conflict of interest of the KMP's	--	--	--	--

7. Provide details of any corrective action taken or underway on issues related to fines/penalties/action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest.

Not applicable, as there were no issues related to fines, penalties, or actions taken by regulators, law enforcement agencies, or judicial institutions regarding cases of corruption or conflicts of interest at Moschip Technologies.

8. Number of days of accounts payable (Accounts payable *365/Cost of goods/services procured) In the following format.

	FY 2025-26	FY 2024-25
Number of days of accounts payable	34 Days	30 Days

Note: Computed excluding provisions

9. Open-ness of Business

Provide details of concentration of purchases and sales with trading houses, dealers and related parties along with loans and advances and investment, with related parties, in the following format:

Parameter	Metrics	FY 2025-26	FY 2024-25
Concentration of purchase	a) Purchase from trading houses as % of total purchase.	Nil	Nil
	b) Number of trading houses where purchases are made from.	Nil	Nil
	c) Purchases from top 10 trading houses as % of total purchase from trading houses.	Nil	Nil
Concentration of sales	a) Sales to dealers / distributors as % of total sales.	Nil	Nil
	b) Number of dealers / distributors to whom sales are made.	Nil	Nil
	c) Sales to top 10 dealers / distributors as % of total sales to dealers / distributors.	Nil	Nil
Share of RPTs in	a) Purchases (purchases with related parties / total purchase).	Nil	Nil
	b) Sales (Sales to related parties / total sales).	Nil	Nil
	c) Loans and advances (Loans and advances with related parties / total Loans and advances).	Nil	Nil
	d) Investments (Investments to related parties / total Investments made).	Nil	Nil

LEADERSHIP INDICATORS

1. Awareness programmes conducted for value chain partners on any of the principles during the financial year:

Total number of awareness programmes held	Topics / principles covered under the training	% of value chain partners covered (by value of business done with such partners) under the awareness programmes
1	Ethical Sourcing of Materials, Sustainability, Fair Labor Practices and 9 Principles of NGBRC	70%

2. Does the entity have processes in place to avoid / manage conflict of interests involving members of the Board? (Yes/No) If yes, provide details of the same.

The Company manages conflicts of interest as follows:

Directors and Senior Management are expected to always act in the best interest of the Company. They should avoid any business activity or relationship that could create a conflict between their personal interests and their responsibilities to the Company. This includes avoiding transactions with relatives or with firms where they or their relatives have a significant role or financial interest. If such a transaction is necessary, it should only be carried out after full disclosure and approval by the Board.

They should also not accept gifts from individuals or companies that have business dealings with MosChip, especially if the gift could influence their decisions or give the impression of a conflict of interest.

Directors and Senior Management must not hold any financial interest directly or through relatives in any company that competes or does business with MosChip, particularly in the case of key partners such as suppliers, customers, or distributors.

That said, it is not considered a conflict if they or their immediate family members use services from businesses that also provide services to MosChip like banks, law firms, insurance companies, or brokers so long as they receive those services under normal terms available to the public.

Good Governance Practices

- **Declaration of Interest:** All Directors are required to declare their interests in Form MBP-1 as per the Companies Act, 2013 (Section 184).
- **Related Party Transactions:** Any related party transaction is carefully reviewed and approved by the Board and, where required, by shareholders through special resolutions under Section 188 of the Act.
- **Code of Ethics and Business Conduct:** The Company follows a clear Code of Ethics and Business Conduct that outlines how we expect our team to conduct themselves professionally and ethically.

PRINCIPLE 2: Businesses should provide goods and services in a manner that is sustainable and safe.

ESSENTIAL INDICATORS

1. **Percentage of R&D and capital expenditure (CAPEX) investments in specific technologies to improve product and processes' environmental and social impacts to total R&D and capex investments made by the entity, respectively.**

	FY 2025-26 (Rs. in Crore)	FY 2024-25 (Rs. in Crore)	Details improvements of in Environmental and social impacts
R&D	NIL	NIL	NA
Capex	NIL	NIL	NA

2. **a) Does the entity have procedures in place for sustainable sourcing? (Yes/No) Yes**

MosChip has established a supplier onboarding and due diligence framework that incorporates sustainability considerations as part of its procurement process. Sustainability-related assessments are conducted during the onboarding of new vendors to evaluate their alignment with the Company's environmental, social, and governance expectations. In addition, periodic sustainability risk assessments are undertaken across relevant procurement categories to identify and mitigate potential ESG-related risks within the supply chain.

To further strengthen responsible sourcing practices, the Company engages with suppliers through evaluation and feedback mechanisms aimed at enhancing their awareness of sustainability requirements and encouraging continuous improvement in sustainability performance.

- b) If yes, what percentage of inputs were sourced sustainably?**

MosChip continues to strengthen the integration of sustainability considerations into its procurement practices through supplier due diligence, sustainability risk assessments, and supplier engagement initiatives. As of FY 2025-26, approximately 70% of the Company's supplier base is covered under its sustainable sourcing framework, which includes sustainability-related screening, assessments, and monitoring processes.

3. **Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.**

As a semiconductor design and engineering services company, MosChip does not manufacture, distribute, or sell physical products. Accordingly, product take-back, reuse, recycling, and end-of-life product management processes are not applicable to the Company's business operations.

However, the Company is committed to the responsible management of operational waste generated from its facilities. Electronic waste generated from IT equipment and related infrastructure is collected, segregated, and disposed of through authorized recyclers in compliance with applicable environmental regulations. During FY 2025-26, the Company did not generate any e-waste; therefore, no e-waste was required to be recycled or disposed of through authorized e-waste recyclers.

The Company also promotes waste minimization through initiatives such as digitalization of processes, reduction of paper consumption, responsible resource utilization, and employee awareness on sustainable workplace practices.

Waste Category	Process
Plastics (including packaging)	Limited quantities generated through office operations are disposed of through authorized waste management channels in accordance with local requirements.
E-waste	Collected, segregated, and handed over to authorized recyclers for environmentally sound recycling and disposal.
Hazardous Waste	Not significant to the nature of the Company's operations. Any such waste, if generated, is handled and disposed of in accordance with applicable regulations.
Other Waste	Managed through segregation, recycling, and disposal mechanisms established at office facilities, wherever applicable.

4. **Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes/No). If yes, whether the waste collection plan is in line with the EPR plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.**

Not Applicable to MosChip as the Company does not engage in any product manufacturing activities.

LEADERSHIP INDICATORS

1. **Has the entity conducted Life Cycle Perspective /Assessments (LCA) for any of its products (for manufacturing industry) or for its services (for service industry)? If yes, provide details in the following format?**

NIC Code	Name of Product/ Service	% of total Turnover contributed	Boundary for which the Life Cycle Perspective / Assessment was conducted	Whether conducted by independent external agency (Yes/No)	Results communicated in public domain (Yes/No) If yes, provide the web-link.
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No formal Life Cycle Assessment has been conducted during the reporting period. As a semiconductor design services provider with no manufacturing operations, traditional product-based LCA is not applicable. The Company is exploring the feasibility of a service-oriented LCA in line with ISO 14040 standards in future.

2. **If there are any significant social or environmental concerns and/or risks arising from production or disposal of your products/services, as identified in the Life Cycle Perspective / Assessments (LCA) or through any other means, briefly describe the same along-with action taken to mitigate the same.**

Name of Product / Service	Description of the risk / concern	Action Taken
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Not applicable to MosChip, as the company does not engage in product manufacturing. Consequently, there are no significant social or environmental concerns or risks associated with our service offerings

3. **Percentage of recycled or reused input material to total material (by value) used in production (for manufacturing industry) or providing services (for service industry).**

Indicate input material	Recycled or reused input material to total material	
	FY 2025-26	FY 2024-25

MosChip is engaged in semiconductor design, engineering, and technology services and does not undertake manufacturing activities or consume significant raw materials as part of its service delivery process. Accordingly, the use of recycled or reused input materials as a percentage of total material consumption is not applicable to the Company's business operations. Nevertheless, the Company remains committed to responsible resource utilization and circular economy principles wherever feasible. MosChip encourages the reuse and refurbishment of office furniture, IT equipment, and other operational assets to extend their useful life. Obsolete electronic equipment is disposed of through authorized e-waste recyclers in compliance with applicable environmental regulations, supporting responsible resource recovery and waste management practices.

4. Of the products and packaging re claimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed of.

MosChip is a semiconductor design services company and does not manufacture or sell physical products; hence, product and packaging reclamation under EPR is not applicable.

However, the Company manages internal operational e-waste (such as obsolete computers, peripherals, and network equipment) through authorized recyclers. During FY 2025-26, the Company did not generate any e-waste. Accordingly, no e-waste was sent for recycling or disposal during the reporting period.

5. Reclaimed products and their packaging materials (as a percentage of products sold) for each product category.

Not Applicable to MosChip as the Company does not engage in any product manufacturing activities.

PRINCIPLE 3: Businesses should respect and promote the well-being of all employees, including those in their value chains.

ESSENTIAL INDICATORS

1. a. Details of measures for the well-being of employees.

Category	% of employees covered by										
	Total (A)	Health insurance*		Accident insurance		Maternity beneits		Paternity Beneits		Day Care facilities	
		Number (B)	% (B / A)	Number (C)	% (C / A)	Number (D)	% (D / A)	Number (E)	% (E / A)	Number (F)	% (F / A)
Permanent employees											
Male	1,100	1,100	100%	1,100	100%	-	-	64	5.82%	-	-
Female	524	524	100%	524	100%	42	8.02%	-	-	-	-
Others	-	-	-	-	-	-	-	-	-	-	-
Total	1,624	1,624	100%	1,624	100%	42	2.59%	64	3.94%	-	-

*Note: All resources are considered as employees.

b. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format:

	FY 2025 - 2026	FY 2024-25
Cost incurred on well-being measures as a % of total revenue of the company	1.02%	1.07%

- In accordance with SEBI circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2024/177 dated December 20, 2024, and the clarifications provided in the 'Industry Standards Note on Business Responsibility and Sustainability Report (BRSR) Core,' the well-being expenditures for the current year include costs related to life insurance, accidental insurance, and salaried paid during maternity/paternity leaves.

2. Details of retirement benefits for Current Financial Year and Previous Financial Year

Benefits	FY 2025-26			FY 2024-25		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF ¹	98.71%	NA	Y	99.21%	NA	Y
Gratuity ¹	16.60%	NA	Y	100%	NA	Y
ESI ²	2.52%	NA	Y	3.15%	NA	Y
Others – Please Specify	-	-	-	-	-	-

1) All eligible employees are covered

2) All eligible employees covered under the Employees State Insurance Act ("ESIC"), 1948 are provided the benefit.

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

MosChip is dedicated to fostering an inclusive environment for people with disabilities (PwDs). It has developed accessible infrastructure such as ramps, voice-enabled lifts, and PWD-friendly washrooms, and operates from LEED-certified facilities.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web link to the policy.

Yes, the Company has an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016 and is available on the website of the Company at Equal-Opportunity-Policy.pdf.

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees	
	Return to work date	Retention rate
Male	100%	100%
Female	100%	93.10%
Total	100%	96.83%

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and workers? If yes, give details of the mechanism in brief.

	Yes/No(If Yes, then give details of the mechanism in brief)
Permanent employees	Yes, the company has adopted an open-door policy that applies to all employees, regardless of their role or level. Within the office, employees have access to various channels for sharing grievances and concerns, including the HR helpdesk and direct communication via email with their supervisors.
Other than permanent employees	Yes, the company has adopted an open-door policy that applies to all employees, regardless of their role or level. Within the office, employees have access to various channels for sharing grievances and concerns, including the HR helpdesk and direct communication via email with their supervisors.

Note: The entire workforce of MosChip is categorized as 'Employees' and none as 'Workers'. Therefore, the information required in all sections in the 'Workers' category is not applicable to MosChip.

7. Membership of employees and workers in association(s) or Unions recognized by the listed entity:

Category	FY 2025-26			FY 2024-25		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (B)	%(B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective category, who are part of the association(s) or Union (D)	%(D/C)
Total permanent Employees						
Male	-	-	-	-	-	-
Female	-	-	-	-	-	-
Others	-	-	-	-	-	-

Note : MosChip respects and upholds its employees' right to peaceful association and collective bargaining. The company actively encourages employee involvement through purpose-driven groups that foster engagement and provide a platform to voice concerns.

8. Details of training given to employees and workers:

Category	FY 2025-26					FY 2024-25				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Male	1,100	1,100	100%	814	74%	953	953	100%	538	56%
Female	524	524	100%	383	73%	452	452	100%	190	42%
Others	-	-	-	-	-	-	-	-	-	-
Total	1,624	1,624	100%	1,197	74%	1,405	1,405	100%	728	52%

Note:

Training is an element for safety awareness. Health and safety training is imparted to employees as a part of the induction module at the time of joining to achieve minimum mandatory awareness related to health and safety (H&S). Constant reinforcement sessions are conducted through webinars, trainings, posters, emails, and floor meetings

The entire workforce of MosChip is categorized as 'Employees' and none as 'Workers'. Therefore, the information required in all sections in the 'Workers' category is not applicable to MosChip.

9. Details of performance and career development reviews of employees and workers:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Male	1,100	1,100	100%	953	953	100%
Female	524	524	100%	452	452	100%
Others	-	-	-	-	-	-
Total	1,624	1,624	100%	1,405	1,405	100%

Note: 100 % of eligible employees have received performance and career development reviews.

10. Health and safety management system:**a) Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, what is the coverage of such a system?**

Yes, Health and safety processes are implemented through internal policies, workplace safety procedures, employee awareness programmes and facility management systems.

b) What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?

MosChip Technologies Limited has established and maintains a structured process for hazard identification, risk assessment, and implementation of control measures to effectively manage workplace health and safety risks. The Company uses recognized methodologies such as Hazard Identification and Risk Assessment (HIRA) and Failure Mode and Effects Analysis (FMEA) to identify and evaluate hazards arising from routine and non-routine activities.

The process is supported through:

- Periodic workplace inspections and safety audits;
- Incident, accident, and near-miss reporting and investigation;
- Safety walkthroughs and reviews conducted by management;
- Assessment of risks associated with new projects, equipment, processes, and workplace changes; and
- Implementation and monitoring of preventive and corrective actions to mitigate identified risks.

c) Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks (Yes/No)

Yes, The Company's workers have multiple channels to report incidents and accidents through the incident reporting system, emails, verbal reporting to supervisors and ethics helpline.

d) Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/No)

Yes. MosChip Technologies Limited provides employees and workers access to non-occupational medical and healthcare services. The Company offers an on-campus doctor consultation facility and maintains corporate tie-ups with nearby multi-specialty hospitals to provide timely medical assistance and emergency healthcare support. In addition, eligible employees are covered under the Company's medical insurance and wellness initiatives aimed at promoting overall health and well-being.

11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY 2025-26	FY 2024-25
Lost Time Injury Frequency Rate (LTIFR) (per one-million-person hour worked)	Employees	-	-
Total recordable work-related injuries	Employees	-	-
No. of fatalities	Employees	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

The Company has implemented several initiatives to ensure a safe and healthy work environment, including:

- Adopting an Occupational Health and Safety System aligned with the ISO 9001:2015 standard
- Conducting awareness programs focused on physical and mental well-being
- Requiring regular medical check-ups for employees in high-risk categories
- Providing on-campus access to a doctor
- Offering one-on-one counseling support and a 24/7 telemedicine facility

13. Number of complaints on the following made by employees and workers

	FY 2025-26			FY 2024-25		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% by entity
Working conditions	100% by entity

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions.

- No Incidents reported in the FY 2025-26

LEADERSHIP INDICATORS

1. Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) (B) Workers (Y/N)

Yes, MosChip provides the following insurance coverages to all its employees.

- a) Term Life Insurance:** All employees are covered under a Term Life Insurance policy with a sum assured of 10 times of CTC or Rs. 30 lakhs, whichever is lower, payable in the event of death.
- b) Group Accidental Insurance:** Employees are also covered under a Group Accidental Insurance policy, with a benefit of up to 72 times of monthly basic salary or Rs. 20 lakhs, whichever is lower.
- c) Group Mediclaim Insurance Policy:** All Employees and their eligible dependents are covered under a Group Mediclaim Insurance Policy providing a family floater sum insured of Rs. 5 lakh per family, with coverage for hospitalization and related medical expenses.

2. Provide the measures undertaken by the entity to ensure that statutory dues have been deducted and deposited by the value chain partners.

The company has begun discussions with its value chain partners to ensure that statutory dues related to their employees are deducted and deposited. However, there is no specific mandate in place for this action. This move reflects the company's commitment to responsible business conduct and employee well-being.

3. Provide the number of employees/workers having suffered high consequence work-related injury / ill-health / fatalities (as reported in Q11 of Essential Indicators above), who have been rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment:

	Total no. of affected employees/ workers		No. of employees/workers that are rehabilitated and placed in suitable employment or whose family members have been placed in suitable employment	
	FY 2025-26	FY 2024-25	FY 2025-26	FY 2024-25
Employees	0	0	0	0

4. Does the entity provide transition assistance programs to facilitate continued employability and the management of career endings resulting from retirement or termination of employment? (Yes/No)

Yes

5. Details on assessment of value chain partners

	% of value chain partners (by value of business done with such partners) that were assessed
Health and safety practices	90%
Working Conditions	90%

6. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from assessments of health and safety practices and working conditions of value chain partners.

During the reporting period, no significant risks or concerns were identified through assessments of health, safety, and working conditions of value chain partners. Minor observations relating to ergonomic practices and fire safety compliance at certain vendor premises were addressed through:

- **Awareness Sessions:** Conducted safety and ergonomics briefings for vendor staff.
- **Compliance Follow-up:** Ensured timely rectification of fire safety equipment placement and maintenance.
- **Periodic Review:** Incorporated these aspects into the annual vendor assessment checklist for continuous monitoring.

PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**ESSENTIAL INDICATORS****1. Describe the processes for identifying key stakeholder groups of the entity.**

MosChip Technologies Limited follows a structured stakeholder engagement process to identify, prioritize, and engage with individuals and groups that are impacted by, or can influence, the Company's business activities, operations, and long-term success.

The stakeholder identification process involves assessing stakeholders based on their level of influence, dependence, responsibility, proximity, and impact on the organization. Once key stakeholder groups are identified, the Company develops appropriate engagement mechanisms tailored to their specific interests, expectations, and concerns. Feedback and insights gathered through these interactions are communicated to relevant internal functions to facilitate informed decision-making and necessary actions.

The company's internal stakeholders include employees, management, senior leadership, the Board of Directors, and members of the MosChip Foundation. On the external side, stakeholders include customers, investors, regulatory authorities, suppliers, service partners, and media.

Regular interaction and collaboration with stakeholders help the company stay in tune with evolving expectations and reinforce its commitment to responsible and responsive business practices.

2. Stake holder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Shareholders / Investors	No	Annual reports, earnings calls, newspaper advertisement/ notices, the Company's website, annual general meetings and press releases.	Quarterly/Yearly	To keep stakeholders informed about corporate governance, financial performance, business strategy, human rights commitments, employee-related matters, regulatory compliance, and overall business sustainability.
Employees	No	Code of conduct, trainings, workshops, employee touch base and grievance mechanisms	Need-based, quarterly	To provide opportunities for learning and development, promote work-life balance, ensure fair compensation and benefits, maintain workplace safety, and foster a diverse, equitable, and inclusive work environment.
Customers	No	Tech days at customer premise, events, conferences, trade shows, leadership meetings, programme reviews and satisfaction surveys	Need-based, half-yearly	To understand customer expectations, ensure delivery of high-quality products and services, meet project timelines, enhance customer satisfaction, and support customers in achieving their business objectives.
Academic Institutions / Industry Association	No	MoU's, technology meetings, conferences and seminars	Ongoing basis	To promote innovation and collaboration, explore digital technologies that support sustainability and net-zero ambitions, encourage inclusive growth, and develop future-ready skills and talent.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement
Suppliers, Vendors and Partners	No	Supplier code of conduct, contracts, training & awareness and appraisals	Ongoing and need-based	To strengthen business collaboration across the procure-to-pay cycle, promote ethical business practices, ensure responsible sourcing, and encourage adherence to social, environmental, and governance expectations.
Communities	Yes	CSR Policy, volunteering programs, Shiksha, Niramay, Paryavar an initiatives	Quarterly and annually	To contribute to community development through education, healthcare, environmental sustainability, and employee volunteering initiatives, while understanding and addressing local community needs and expectations.
Regulatory Bodies	No	Regulatory filings, statutes, regulations, and official communications	Need-based	To ensure compliance with applicable laws and regulations relating to climate change, energy efficiency, water conservation, waste management, biodiversity protection, CSR requirements, taxation, labor standards, and human rights obligations

Note: Vulnerable and marginalized beneficiaries are identified through implementing agencies and project partners while undertaking CSR and community development initiatives.

LEADERSHIP INDICATORS

1. Provide the processes for consultation between stake holders and the board one conomic, environmental and social topics or if consultation is delegated, how is feedback from such consultations provided to the board.

MosChip Technologies Limited maintains structured engagement mechanisms with its key stakeholders, including employees, customers, investors, suppliers, communities, industry associations, and regulatory authorities, to understand their perspectives on economic, environmental, social, and governance (ESG) matters. These interactions are conducted through various channels such as meetings, surveys, reviews, grievance mechanisms, investor interactions, customer engagements, CSR initiatives, and regulatory communications.

The insights, concerns, and feedback received from stakeholders are evaluated by the relevant business functions and management teams. Significant matters are consolidated and periodically presented to the Board of Directors and its Committees as part of the Company's governance and decision-making processes. This enables the Board to consider stakeholder expectations while reviewing business strategy, risk management, sustainability priorities, compliance obligations, and long-term value creation initiatives.

The Company has established processes for reviewing stakeholder feedback, addressing concerns, and resolving grievances in a timely and transparent manner. Depending on the nature and significance of the issue, matters may be escalated to the appropriate Board Committee or the Board for review, guidance, and necessary action. This approach helps ensure that stakeholder perspectives are integrated into the Company's strategic and operational decision-making processes.

2. Whether stakeholder consultation is used to support the identification and management of environmental, and social topics (Yes / No). If so, provide details of instances as to how the inputs received from stakeholders on these topics were incorporated into the policies and activities of the entity.

Yes,

MosChip Technologies Limited engages regularly with key stakeholders, including employees, customers, investors, suppliers, and communities, to identify and manage material environmental and social topics. Inputs received through stakeholder interactions and the Company's materiality assessment process help identify priority ESG issues, assess emerging risks and opportunities, and align business practices with stakeholder expectations and regulatory requirements.

The feedback gathered is incorporated into the Company's sustainability initiatives, policies, and performance objectives, supporting areas such as employee well-being, diversity and inclusion, community development, environmental responsibility, and ethical business conduct. This enables MosChip to set relevant ESG priorities and drive continuous improvement in its sustainability performance.

3. Provide details of instances of engagement with, and actions are taken to, address the concerns of vulnerable / marginalized stakeholder groups.

NIL

PRINCIPLE 5: Businesses should respect and promote human rights

ESSENTIAL INDICATORS

1. Employees and workers who have been provided training on human rights issues and policy(ies) of the entity, in the following format:

Category	FY 2025-26			FY 2024-25		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees/ workers covered (D)	% (D / C)
Employees						
Permanent	1,624	1,624	100%	1,405	1,405	100%
Other than permanent	-	-	-	-	-	-
Total employees	1,624	1,624	100%	1,405	1,405	100%

2. Details of minimum wages paid to employees and workers

Category	FY 2025-26					FY 2024-25				
	Total (A)	Equal to minimum wage		More than minimum wage		Total (D)	Equal to minimum wage		More than minimum wage	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
Employees										
Permanent	1,624	0	0	1,624	100%	1,405	0	0	1405	100%
Male	1,100	0	0	1100	100%	953	0	0	953	100%
Female	524	0	0	524	100%	452	0	0	452	100%
Others	0	0	0	0	0	0	0	0	0	0
Other Than Permanent										
Male	88	0	0	88	100%	59	0	0	59	100%
Female	48	0	0	48	100%	26	0	0	26	100%
Others	0	0	0	0	0	0	0	0	0	0

3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of the respective category (` in lakhs)	Number	Median remuneration/ salary/ wages of the respective category (` in lakhs)
Board of directors (BoD)	1	306	0	0
Key Managerial Personnel	2	83.27	0	0
Employees other than BOD and KMP	1097	13.78	524	10.18

b. Gross wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-26	FY 2024-25
Gross wages paid to females as % of total wages	24.94%	24.55%

4. Do you have a focal point (individual/ committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes, the Company has assigned the responsibility of addressing human rights issues or impacts to the Head of the Human Resource Department Mr. Kasinath Tumuluru.

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

Employees and individuals at MosChip have clear and accessible ways to raise concerns related to human rights. Whether it's a verbal conversation or a written note, concerns can be shared with the reporting manager or directly with the HR team.

An HR helpdesk is available for workplace or human rights-related matters, and employees can also use the company's grievance redressal system, which allows anonymous reporting to maintain confidentiality and encourage open communication.

The company promotes an open-door policy, giving employees the freedom to speak directly with supervisors or senior leaders about any issues. MosChip's Code of Conduct supports this by reinforcing its strong commitment to human rights and ethical behaviour in all areas of the business.

There are also feedback channels in place so employees can share suggestions or raise concerns, helping build a culture of transparency and continuous improvement. Every report is treated with care, and identities are kept confidential wherever possible, in line with legal and investigative guidelines.

6. Number of complaints on the following made by employees and workers:

	FY 2025-2026			FY 2024-2025		
	Filed during the year	Pending resolution at the end of year **	Remarks	Filed during the year	Pending resolution at the end of year **	Remarks
Sexual Harassment	0	NA	-	0	NA	-
Discrimination at workplace	0	NA	-	0	NA	-
Child labour	0	NA	-	0	NA	-
Forced labour/ involuntary labour	0	NA	-	0	NA	-
Wages	0	NA	-	0	NA	-
Other human rights related issues	0	NA	-	0	NA	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	F.Y. 2025-26	F.Y. 2024-25
Total Complaints reported under Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

MosChip Technologies Limited has put in place several safeguards to ensure that anyone raising a concern or complaint is protected from any negative consequences. The company is committed to creating a safe and respectful environment where individuals feel comfortable speaking up.

To support this, MosChip has implemented specific mechanisms such as the Pshaw-Policy-MosChip.pdf, a formal Grievance Redressal system, and an Ethics Helpline. These platforms are designed to encourage open and honest communication while ensuring confidentiality and protection for those making disclosures.

Whether it's a workplace concern, an ethical issue, or a case related to harassment, these systems are in place to ensure that all complaints are heard, handled fairly, and addressed without fear of retaliation. The goal is to build a culture where integrity, respect, and accountability are valued and upheld across the organization.

9. Do human rights requirements form part of your business agreements and contracts? (Yes/No)

Yes

10. Assessments of the year

	% of your plants and offices that were assessed (by the entity or statutory authorities or third parties)
Child Labour	100% by the entity
Forced/Involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – Please specify	

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

No significant risk / concern identified.

LEADERSHIP INDICATORS

1. Details of a business process being modified / introduced as a result of addressing human rights grievances / complaints.

No significant changes in process were required resulting from the grievances and complaints this year.

2. Details of the scope and coverage of any human rights due diligence conducted.

Human rights considerations are an integral part of our vendor onboarding due diligence. Every new vendor is assessed to ensure alignment with our commitment to ethical and responsible business practices.

3. Is the premise / office of the entity accessible to differently abled visitors, as per the requirements of the Rights of Persons with Disabilities Act, 2016?

Yes, the company's offices are accessible to differently abled visitors as per the requirements of the Rights of Persons with Disabilities Act, 2016.

4. Details on assessment of value chain partners:

	% of value chain partners (by value of business done with such partners) that were assessed
Sexual Harassment	
Discrimination at workplace	
Child Labour	
Forced Labour/Involuntary Labour	100%
Wages	
Others – please specify	

Note: Declaration taken from vendor during on boarding process by the entity

5. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 4 above.

NIL

PRINCIPLE6: Businesses should respect and make efforts to protect and restore the environment.**ESSENTIAL INDICATORS****1. Details of total energy consumption (in Joules or multiples) and energy intensity:**

Parameter	F.Y. 2025-26	F.Y. 2024-25
From Renewable Sources		
Total electricity consumption (A)	-	-
Total fuel consumption (B)	-	-
Energy consumption through other sources (C)	-	-
Total energy consumed from renewable sources (A+B+C)	-	-
From non-renewable sources		
Total electricity consumption (D)	4,661.06 GJ	1757.06 GJ
Total fuel consumption (E)	21.48 GJ	-
Energy consumption through others ources (F)	-	-
Total energy consumed from non-renewable sources (D+E+F)	4,682.54 GJ	1757.06 GJ
Total energy consumed (A+B+C+D+E+F)	4,682.54 GJ	1757.06 GJ
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) GJ / Million	1.0994	0.4537
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) GJ / Million	0.0531	0.0219
Energy intensity in terms of physical output	-	-
Energy intensity (optional)–In terms of Employees: GJ/Total Number of permanent employees	2.88334	1.2505

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

2. Does the entity have any sites/facilities identified as designated consumers (DCs) under the performance, achieve, and trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken if any.

Not Applicable

3. Provide details of the following disclosures related to water, in the following format:

Parameter	F.Y. 2025-26	F.Y. 2024-25
Water withdrawal by source (in kilo liters)		
(i) Surface water	-	-
(ii) Ground water	-	-
(iii) Third-party water (municipal water supplies)	44,895.00	12,732.840
(iv) Sea water / desalinated water	-	-
(v) Others (Rain water, generated drinking water from Air, AHU Condensation and Municipality water)	-	-
Total volume of water withdrawal (in kilo liters) (i+ii+iii+iv+ v)	44,895.00	12,732.840
Total volume of water consumption (in kilo liters)	44,895.00	12,732.840
Water intensity per rupee of turnover (water consumed / turnover) KL / Million	10.5410	3.2883
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) Per Million	0.5100	0.1591
Water intensity in terms of physical output	-	-
Water intensity (optional) —in terms of Employees: KL/Total Number of permanent employees	27.65	9.06

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency

No

4. Provide the following details related to water discharged:

Parameter	F.Y. 2025-26	F.Y. 2024-25
Water discharge by destination and level of treatment (in kilo liters).		
(i) To Surface water	-	-
- No Treatment	-	-
- With treatment—please specify level of treatment	-	-
(ii) To Ground water	-	-
- No treatment	-	-
- With treatment—please specify level of treatment	-	-
(iii) To Sea water	-	-
- No treatment	-	-
- With treatment—please specify level of treatment	-	-
(iv) Sent to third parties	-	-
- Not treatment	-	-
- With treatment—pleasespecifyleveloftreatment	-	-
(v) Others	-	-
- No treatment	-	-
- With treatment—please specify level of treatment	22,447.50	6366.42
Total water discharged (in kilo liters)	22,447.50	6366.42

Note: The total water consumption across MosChip's office facilities (Hyderabad and Bangalore) for FY 2025-26 was 44,895.00 KL. Approximately 50% of this water (22,447.50 KL) is treated and reused within the buildings for flushing and landscaping. The remaining 50% (22,447.50 KL) is discharged as per local norms after treatment through the onsite STP/ETP. No untreated wastewater is discharged from the facilities. The Hyderabad facility is IGBC-certified, ensuring compliance with green building water management standards.

Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provided details of its coverage and implementation.

MosChip operates within a co-working space that is LEED certified by the facility owner. As per the current arrangement, MosChip does not have direct control over wastewater treatment or discharge mechanisms, including Zero Liquid Discharge (ZLD) systems. The building management ensures sustainable water management practices and wastewater treatment, consistent with LEED standards. Therefore, MosChip does not independently implement a ZLD system but benefits indirectly from the building's sustainable infrastructure.

6. Please provide details of air emissions (other than GHG emissions) by the entity:

Parameter	Unit	F.Y. 2025-26	F.Y. 2024-25
Nox	Tonnes	-	
Sox	Tonnes	-	
Particulate matter (PM)	Tonnes	-	
Persistent organic pollutants (POP)	Tonnes	-	
Volatile organic compounds (VOC)	Tonnes	-	
Hazardous air pollutants (HAP)	Tonnes	-	
Others-Please specify.	Tonnes	-	

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) and its intensity:

Parameter	Unit	F.Y. 2025-26	F.Y. 2024-25
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Tonnes of CO ₂ equivalent	1.5917	0.9428
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Tonnes of CO ₂ equivalent	919.265	355.069
Total Scope 1 and Scope 2 emissions per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	TCO ₂ Equivalent / Million	0.2162	0.0919
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Per Million	0.0104	0.0044
Total Scope 1 and Scope 2 emission intensity in terms of physical output		-	-
Total Scope 1 and Scope 2 emission intensity (optional) - In terms of Employees: T CO ₂ / Total Number of permanent employees		0.5670	0.2533

Note: Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

For FY 2024-25, Yes-Scope 1 & 2 emissions were calculated using the GHG Protocol and independently assessed by Bhumi Mithr Sustainability Solutions Pvt Ltd. For FY 2025-26, No independent assessment/assurance has been carried out.

8. Does the entity have any project related to reducing green house gas emission? If yes, then provide details.

MosChip Technologies operates from a LEED-certified co-working facility designed to optimize energy efficiency and reduce greenhouse gas emissions. Scope 1 emissions are negligible (limited to minimal clean agent fire extinguisher leakage), while Scope 2 emissions arise from purchased electricity.

The facility incorporates energy-efficient lighting, HVAC optimization, and natural day lighting, along with a centralized building management system to reduce electricity use. MosChip also promotes digital collaboration, server virtualization, and employee awareness programs to further minimize energy consumption. The Company is exploring renewable energy sourcing options in the future to further reduce its Scope 2 footprint.

9. Provide details related to waste management by the entity, in the following format:

Parameter	F.Y. 2025-26	F.Y. 2024-25
Total waste generated (in metric tonnes)		
Plastic waste (A)	-	-
E-waste (B)	-	0.8
Bio-medical waste (C) (India operations)	-	-
Construction and demolition waste (D) (India operations)	-	-
- Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G) (Used oil and oil filters) (India operations)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Food waste and other general waste)	-	-
Total (A+B+C+D+E+F+G+H)	-	0.8
Waste intensity per rupee of Turnover (Total waste generated / Revenue from operations) per million		0.000206
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP) per million	-	0.000010
Waste intensity in terms of physical output	-	-
Waste intensity (optional) – In terms of Employee: Metric Tonnes / Total Number of permanent employees	-	0.00063
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	-	0.8
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	0.8
For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Land filling	-	-
(iii) Other disposal operations	-	-
Total	-	-

Note: In the current reporting year, 0 e-waste has been generated.

Indicate if any independent assessment / evaluation / assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce the usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

MosChip focuses on semiconductor design and technology services and does not carry out manufacturing or physical production. As a result, waste generated at our offices mainly includes general office waste and electronic waste.

We ensure proper segregation of waste at the source and work with authorized vendors for safe disposal, especially for electronic waste, following all relevant e-waste regulations.

While we do not use hazardous or toxic chemicals in our day-to-day operations, we are committed to reducing our environmental impact through various sustainable practices. These include minimizing paper usage by promoting digital workflows, encouraging electronic documentation, and recycling paper wherever possible.

Additionally, MosChip actively works on energy conservation in our facilities by using energy-efficient equipment and following good practices to reduce electricity consumption.

Overall, our approach supports environmental responsibility and regulatory compliance while promoting sustainability within our office environment.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones, etc.) where environmental approvals/clearances are required, please specify details in the following format:

No

12. Details of Environmental Impact Assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

No

13. Is the entity compliant with the applicable environmental law / regulations / guidelines in India, such as the Water (prevention and control of pollution) Act, Air (prevention and control of pollution) Act, Environment Protection Act, and rules there under (Y/N). If not, provide details of all such non-compliances, In the following format:

Yes, MosChip complies with all applicable environmental laws and regulations in India, including the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment Protection Act, and related rules. As MosChip operates from a LEED-certified co-working facility managed by the building owner, environmental compliance—including wastewater management, air quality, and waste disposal—is overseen by the facility management. MosChip ensures that its activities within the premises adhere to applicable regulations, and no non-compliances have been reported during the reporting period.

LEADERSHIP INDICATORS

1. Water withdrawal, consumption and discharge in areas of water stress (in kiloliters):

For each facility / plant located in areas of water stress, provide the following information:

- (i) **Name of the area:** Not Applicable
- (ii) **Nature of operations:** Not Applicable
- (iii) **Water withdrawal, consumption and discharge:** Not Applicable

2. Please provide details of total Scope 3 emissions & their intensity:

Parameter	Unit	F.Y. 2025-26	F.Y. 2024-25
Total Scope 3 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	-	-
Total Scope 3 emissions per rupee of turnover	MTCO ₂ e/Million Rs	-	-
Total Scope 3 emission intensity (optional) – there levant metric may be selected by the entity	-	-	-

3. With respect to the ecologically sensitive areas reported at Question 10 of essential indicators above, provide details of significant direct & indirect impact of the entity on biodiversity in such areas along with prevention and remediation activities.

Not Applicable

4. If the entity has undertaken any specific initiatives or used innovative technology or solutions to improve resource efficiency, or reduce impact due to emissions / effluent discharge/waste generated, please provide details of the same as well as the outcome of such initiatives:

MosChip's operations are primarily office-based, and the company works out of a LEED-certified co-working facility. While the nature of our work does not generate industrial emissions or effluents, we have taken conscious steps to improve resource efficiency within our premises.

We have adopted digital documentation practices to reduce paper consumption and promote a paperless work environment. The company also encourages responsible e-waste disposal through authorized vendors, in line with e-waste regulations. Energy-efficient lighting and shared infrastructure in the LEED-certified workspace contribute to lower energy and water use.

These initiatives have helped reduce the company's overall environmental footprint and support sustainability goals, even in a non-manufacturing setup.

5. Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link.

MosChip has a Risk Management Policy in place that serves as the foundation for business continuity and disaster response planning. While a standalone Business Continuity and Disaster Management Plan is not publicly disclosed, the company has internal mechanisms to manage potential disruptions. This includes regular IT data backups, use of cloud-based infrastructure to ensure operational continuity, and adherence to cybersecurity protocols. Since MosChip operates from a LEED-certified co-working facility, it also follows the building's established fire safety, evacuation, and emergency response procedures. Oversight of risk and continuity measures is carried out by the senior management and Board of Directors.

Web link: Risk-Management-Policy.pdf

6. Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard.

There were no significant adverse impacts to the environment arising from the value chain of Moschip.

7. Percentage of value chain partners (by the value of business done with such partners) that were assessed for environmental impacts.

S. No.	No. of value chain partners that were assessed	% of value chain partners (by value of business done with such partners) that were assessed	Disclose any significant adverse impact to the environment, arising from the value chain of the entity. What mitigation or adaptation measures have been taken by the entity in this regard
-	-	-	

PRINCIPLE 7: Businesses, when engaging in influencing public and regulatory policy, should do so in a manner that is responsible and transparent.

ESSENTIAL INDICATORS

1. a. Number of affiliations with trade and industry chambers / associations.

2

- b. List the top 10 trade and industry chambers / associations (determined based on the total members of such a body) the entity is a member of / affiliated to.

S.No	Name of the trade and industry chambers/associations	Reach of the trade and industry chambers/associations (State/National)
1.	IESA – India Electronics & Semiconductor Association	National
2.	HYSEA – Hyderabad Software Enterprises Association	State

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
There were no incidents pertaining to anti-competitive conduct by the Company.		

LEADERSHIP INDICATORS

1. Details of public policy positions advocated by the entity:

S.No	Public policy advocated	Method resorted for such advocacy	Whether information available in the public domain? (Yes/No)	Frequency of review by board (Annually / half yearly / quarterly / others – please specify)	Web Link, if available
None					

PRINCIPLE 8: Businesses should promote inclusive growth and equitable development.

ESSENTIAL INDICATORS

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year.

Not Applicable

2. Provide information on the project(s) for which ongoing Rehabilitation and Re settlement (R & R) is being undertaken by your entity:

Not Applicable

3. Describe the mechanisms to receive and redress grievances of the community.

The Company has a clear and practical system in place to address concerns raised by community members. Typically, these concerns are first spotted by the field team working on the ground with support from the Company. From there, the issues are either resolved directly or in coordination with the NGO or CSR team managing the project.

Alongside this, there's also a formal grievance redressal process overseen by the CSR Committee, which keeps track of community-related concerns and ensures they are properly addressed. This approach helps make sure that all community grievances are handled in a fair, transparent manner and in line with the Company's broader CSR goals.

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	F.Y. 2025-26	F.Y. 2024-25
Directly sourced from MSMEs / small producers	5%	2%
Directly from within India	100 %	100 %

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost.

Location	F.Y. 2025-26	F.Y. 2024-25
Rural	0	0
Semi-Urban	0	0
Urban	0	0
Metropolitan	100%	100%

(Place categorized as per RBI Classification System-rural / semi-urban / urban / metropolitan)

LEADERSHIP INDICATORS**1. Provide details of actions taken to mitigate any negative social impacts identified in the social impact assessments (Reference: Question 1 of essential indicators above):**

None

2. Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:

None

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized / vulnerable groups? Not Applicable

(b) From which marginalized / vulnerable groups do you procure? Not Applicable

(c) What percentage of total procurement (by value) does it constitute? Not Applicable.

4. Details of the benefits derived and shared from the intellectual properties owned or acquired by your entity (in the current financial year), based on traditional knowledge:

Not Applicable

5. Details of corrective actions taken or underway, based on any adverse order in intellectual property-related disputes wherein usage of traditional knowledge is involved.

Not Applicable

6. Details of beneficiaries of CSR projects:

S. No	CSR project	No. of persons benefited from CSR projects	% of beneficiaries from vulnerable and marginalized groups
1.	Infrastructure facilities at Osmania University	Not ascertainable	Not assessable
2.	Interactive Panels (Digital Boards) at Saraswathi Vidya Mandir High School	Not ascertainable	Not assessable
3.	Support to Olympic Gold Quest in Mumbai	Not ascertainable	Not assessable
4.	Support to Sports Coaching Foundation in Hyderabad	Not ascertainable	Not assessable

The projects primarily involve creation of infrastructure and institutional support. Benefits accrue indirectly to students, research scholars, sportspersons and community members over multiple years; therefore exact beneficiary counts are not presently ascertainable.

PRINCIPLE 9 : Businesses should engage with and provide value to their consumers in a responsible manner.

ESSENTIAL INDICATORS

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.

MosChip Technologies Limited has a well-defined and practical system in place to handle customer complaints and feedback. Whenever a concern is raised, there's a structured process to log it, review it, and take appropriate action. This helps ensure that no issue goes unnoticed and that customers feel heard and supported.

Each project proposal includes a clear escalation matrix, so if any issue arises during the project lifecycle, customers know exactly whom to reach out to and how their concern will be addressed. This not only builds trust but also helps in resolving matters quickly and efficiently.

To further strengthen this process, the company holds regular weekly meetings led by the CEO along with Business Unit Heads and Sales Heads. These meetings serve as a platform to review customer feedback, discuss any ongoing concerns, and ensure timely resolution. This top-level involvement shows the company's commitment to maintaining strong, responsive customer relationships.

2. Turnover of products and / or services as a percentage of turnover from all products / services that carry information about:

	As a % to total turnover
Environmental and social parameters relevant to the product	Not Applicable
Safe and responsible usage	Not Applicable
Usage recycling and/or safe disposal	Not Applicable

3. Number of consumer complaints in respect of the following:

	FY 2025-26			FY 2024-25		
	Received during the year	Pending resolution at end of year	Remarks	Received during the year	Pending resolution at end of year	Remarks
Data privacy	NIL	NIL	NIL	NIL	NIL	NIL
Advertising	NIL	NIL	NIL	NIL	NIL	NIL
Cyber-security	NIL	NIL	NIL	NIL	NIL	NIL
Delivery of essential services	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Restrictive trade practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair trade practices	NIL	NIL	NIL	NIL	NIL	NIL
Other	NIL	NIL	NIL	NIL	NIL	NIL

4. Details of instances of product recalls on account of safety issues.

Not Applicable

5. Does the entity have a frame work / policy on cybersecurity and risks related to data privacy? If available, provide a web link to the policy.

Yes, MosChip Technologies Limited has put in place a strong Information Security Management system to protect customer and company data. The company follows a layered security approach that includes regular risk reviews, vulnerability checks, and internal audits to stay ahead of emerging cyber threats.

In case of any security incidents, there's a clear process to detect, evaluate, and respond promptly. MosChip also ensures that employees and external partners are trained regularly on best practices for data protection, cybersecurity, and compliance requirements.

All of this is guided by senior leadership and backed by well-defined processes to ensure compliance with regulations and maintain the trust of stakeholders. These efforts reflect MosChip's commitment to safeguarding sensitive information and upholding high standards of data security throughout its global operations.

Cybersecurity Policy

- 6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cybersecurity and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on the safety of products/services.**

Nil

- 7. Provide the following information relating to data breaches:**

- a. Number of instances of data breaches–**

Zero, No material breaches

- b. Percentage of data breaches involving personally identifiable information of customers–**

Not Applicable

- c. Impact, if any, of the data breaches**

Not Applicable.

LEADERSHIP INDICATORS

- 1. Channels / platforms where information on products and services of the entity can be accessed.**

<https://moschip.com>

- 2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services.**

Not Applicable

- 3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.**

We have a dedicated team in place to handle major incidents or any disruption in services. To support this, we've put a Business Continuity Management System (BCMS) in place at all our delivery centers. This framework covers both customer accounts and key service functions, ensuring that our operations remain steady and reliable even during unexpected situations

- 4. Does the entity display product information on the product over and above what is mandated as per local laws? Did your entity carry out any survey with regard to consumer satisfaction relating to the major products/services of the entity, significant locations of operation of the entity, or the entity as a whole? (Yes/No)**

No