



Date: 28th October, 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
--	---

Dear Sir/Madam,

Sub: Intimation of Outcome of Board Meeting

Ref: Regulations 30 and 33 of SEBI (Listing Obligations & Disclosure Requirements Regulations, 2015

With reference to the above subject, we wish to inform you that a meeting of the Board of Directors of MosChip Technologies Limited held today i.e. on Wednesday 28th October, 2026, at the Registered office of the Company through video conference. Among others, the businesses as specified below were transacted at the meeting.

1. Approval of un-audited Financial Statements for the Quarter ended 30th September, 2026

Unaudited Financial Results (Standalone & Consolidated) of the Company for the quarter and half yearly ended 30th September 2026 in compliance with the Indian Accounting Standards ("Ind-As") and the Limited Review Report issued by M/s. S. T. Mohite & Co., Chartered Accountants, (FRN - 011410S) Statutory Auditors of the Company pursuant to Regulation 33 of Chapter IV of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 have been reviewed by the Audit Committee and placed before the Board of Directors of the Company in their meeting held today. The same are approved and taken on record by the Board.

Unaudited Financial Results for the quarter and half yearly ended 30th September 2026 and the Limited Review Report are also available in the website of the Company at www.moschip.com and are enclosed herewith as "**Annexure A**" for your kind perusal. Extract of Ind-AS compliant Unaudited Financial Results for the quarter and half yearly ended 30th September 2026 would be published in prescribed format in English and Telugu newspapers.

2. The Nomination & Remuneration Committee of the Board has granted **95,496 Employee Stock Options (ESOP) to the eligible employees under existing Stock Options Schemes.**

Details as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025 CFD-POD2/I/3762/2026 dated January 30, 2026, as amended from time to time is given as "**Annexure B**".

MosChip Technologies Limited

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

3. Acquisition of 73% of the share capital of Vayavya Labs Private Limited ("VLPL") from its existing shareholders for a total consideration of ₹ 266.71 crores under the Share Purchase Agreement ("SPA"), comprising ₹ 154.52 crores in cash and ₹ 112.19 crores through issuance of swap shares.
4. Issuance, offer, and allotment of 50,50,686 equity shares of the Company, of face value ₹ 2/- each ("Swap Shares"), to the selling shareholders of VLPL on a preferential basis at an issue price of ₹ 222.14 /-, in accordance with Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), towards discharge of consideration of ₹ 112.19 crores payable as part of the acquisition of 73% of VLPL's paid-up share capital ("Proposed Transaction").
5. Execution of a Shareholders' Agreement ("SHA") with the shareholders of VLPL for acquisition of the remaining shareholding (27%) will be done after 31st March 2028, and the valuation will be linked to VLPL business performance.

The issuance and allotment of the Swap Shares to the Selling shareholders of VLPL and transfer of the shares of VLPL by Selling Shareholders to the Company as stated above is subject to, inter alia, receipt of approval of the shareholders of the Company and requisite regulatory approvals.

The details in relation to the acquisition of VLPL shares by the Company and issuance of the Swap Shares to the Selling Shareholders of VLPL pursuant to the Preferential Issue, as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025 CFD-POD2/1/3762/2026 dated January 30, 2026, as amended from time to time is given as **"Annexure C & D"**.

The Board of Directors decided to conduct shareholders meeting ("EGM") on 25th November, 2026 for seeking shareholders' approval for preferential issue of equity shares (Swap shares). The notice of EGM is being sent separately.

The meeting of Board of Directors commenced at 7:00 p.m. (IST) and concluded at 09.30 p.m. (IST)

Kindly take the same on your records.

Thanking You,

Yours Truly,

For MosChip Technologies Limited.

Suresh

Bachalakura

Digitally signed by
Suresh Bachalakura

Date: 2026.10.28
22:51:40 +05'30'

CS Suresh Bachalakura

Company Secretary and Compliance Officer

Encl: As above

MosChip Technologies Limited

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

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results for the Quarter and Period ended 30th September 2026 of MosChip Technologies Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To
The Board of Directors
MosChip Technologies Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ('the statement') of **M/s. MosChip Technologies Limited** ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") for the Quarter and period ended 30th September 2026 and ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors on 28th October 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of Parent's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

4. The Statement includes the results of the following wholly-owned subsidiaries:
 1. MosChip Academy of Silicon Systems & Technologies Private Limited w.e.f 6th May 2025 (formerly MosChip Institute of Silicon Systems Private Limited)
 2. MosChip Technologies, USA



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Ind AS and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We, as statutory auditors, carried out review of parent and one Indian subsidiary but did not review the interim financial statements / financial information / financial results of Moschip Technologies, USA included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 4,498.94 lakhs as at 30 September 2026, total revenues of Rs.7,342.61 lakhs and Rs.14,014.27 lakhs, total net profit after tax of Rs. 215.14 lakhs and Rs. 427.72 lakhs and total comprehensive profit of Rs. 265.97 lakhs and Rs. 506.4 lakhs for the quarter ended and period ended 30 September 2026 respectively, as considered in the consolidated unaudited financial results. These interim financial statements/ financial information /financial results of Moschip Technologies, USA included in Consolidated Financial statements that have been reviewed by other auditors in respect of this subsidiary, whose financial statements/ financial information /financial results furnished to us by the Management, and our conclusion on the statements in so far as it relates to the amounts and disclosures in respect of the said subsidiary is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

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

Place: Hyderabad

Date: 28 October 2026



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

S. Himabindu
HIMABINDU SAGALA
Partner (Membership No. 231056)

ICAI UDIN: 26231056ANFHNJ9482

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: <https://moschip.com>**Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30 September 2026***All amounts in lakhs, except for EPS*

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income	11,993.79	11,845.08	14,813.69	23,838.87	28,443.87	59,062.84
Net profit/(loss) for the period / year (before tax and exceptional item)	(2,888.22)	365.65	1,247.92	(2,522.57)	2,395.73	4,158.10
Net profit/(loss) for the period / year (before tax and after exceptional item)	(2,888.22)	365.65	1,247.92	(2,522.57)	2,395.73	3,576.24
Net profit/(loss) for the period / year (after tax and exceptional item)	(3,040.22)	244.67	1,204.14	(2,795.55)	2,296.62	3,520.43
Total comprehensive income for the period / year [comprising profit/(loss) for the period / year (after tax) and other comprehensive income(after tax)]	(2,986.90)	376.35	1,245.83	(2,610.55)	2,323.61	3,768.33
Equity Share Capital	3,899.72	3,885.44	3,840.87	3,899.72	3,840.87	3,873.38
Other equity (excluding revaluation reserve)	36,490.26	38,345.34	32,938.38	36,490.26	32,938.38	36,986.02
Earnings Per Share (EPS)	Not annualized					Annualized
Basic earnings per share of ₹ 2/- each	(1.56)	0.13	0.63	(1.44)	1.19	1.83
Diluted earnings per share of ₹ 2/- each	(1.56)	0.12	0.60	(1.44)	1.13	1.75

Key numbers of Standalone Financial Results

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Income	9,984.77	10,316.49	13,172.42	20,301.26	25,253.86	52,613.45
Net profit/(loss) for the period / year (before tax and exceptional item)	(3,272.77)	19.94	966.93	(3,252.83)	1,875.97	3,067.15
Net profit/(loss) for the period / year (before tax and after exceptional item)	(3,272.77)	19.94	966.93	(3,252.83)	1,875.97	2,485.29
Net profit/(loss) for the period / year (after tax and exceptional item)	(3,272.77)	19.94	962.88	(3,252.83)	1,871.92	2,362.92

1). The above is an extract from the Unaudited Consolidated and Standalone Financial Results for the Quarter and Half year ended 30 September 2026 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Consolidated and Standalone Financial Results are available at Company's website.

2). The Unaudited Consolidated and Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ("SEBI").

3). The Unaudited Consolidated and Standalone Financial Results for the Quarter and Half year ended 30 September 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 28 October 2026. The statutory auditors have carried out review of these Consolidated and Standalone Financial Results and have issued an unmodified report on these results.

4) During the quarter, the Company incurred additional costs on a high complex turnkey ASIC project that is at an advanced stage of execution. These include cost escalations which are beyond control of the Company and costs related to scope upgrades requested by the customer. The Company is in active discussions with the customer for reimbursement of costs related to scope upgrades. The treatment of additional cost in quarterly financial results is in accordance with the relevant Ind AS (Accounting Standards). Handling such a high complex turnkey ASIC project strengthens the Company in turkey ASIC business in future.

5) Vide its order dated 25 March 2026, the Hon'ble National Company Law Tribunal, approved the scheme of amalgamation for the merger of wholly owned subsidiaries Softnautics Inc and Softnautics Private Limited with Moschip Technologies Limited. As per the said scheme, the appointed date is April 4, 2025. The Scheme has been accounted for under the "Pooling of Interests Method" as prescribed under Appendix C of Ind AS 103, "Business Combinations" as per the terms of the court order. Prior period numbers have been restated to give effect as if this merger had occurred from the beginning of the preceding period in the Standalone Financial Statement i.e. April 01, 2024.

Place: Hyderabad

Date: 28 October 2026



K. Praveen Rao

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: https://moschip.com

Statement of Unaudited Consolidated Financial Results for the Quarter and Half Year Ended 30 September 2026

All amounts in lakhs, except for EPS

S No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a. Revenue from operations	11,908.32	11,621.30	14,694.34	23,529.62	28,253.02	58,514.84
	b. Other income	85.47	223.78	119.35	309.25	190.85	548.00
	Total Income	11,993.79	11,845.08	14,813.69	23,838.87	28,443.87	59,062.84
2	Expenses						
	a. Cost of materials consumed	128.06	66.89	559.01	194.95	681.89	1,218.19
	b. Operating cost	3,498.40	1,075.64	5,132.99	4,574.04	9,536.61	18,858.78
	c. Employee benefit expense	9,450.27	8,921.53	6,886.69	18,371.80	13,774.50	30,529.85
	d. Finance costs	256.21	205.63	116.07	461.84	206.07	481.26
	e. Depreciation and amortisation expense	749.83	607.71	448.57	1,357.54	928.75	1,872.22
	f. Other expenses	799.24	602.03	422.44	1,401.27	920.32	1,944.44
	Total Expenses	14,882.01	11,479.43	13,565.77	26,361.44	26,048.14	54,904.74
3	Profit/(Loss) before exceptional item and tax (1-2)	(2,888.22)	365.65	1,247.92	(2,522.57)	2,395.73	4,158.10
4	Exceptional items						
	Impact of new Labour Code	-	-	-	-	-	581.86
5	Profit/(Loss) before tax (3-4)	(2,888.22)	365.65	1,247.92	(2,522.57)	2,395.73	3,576.24
6	Tax expense						
	Current tax	60.26	65.41	43.78	125.67	99.11	232.97
	Deferred tax	91.74	55.57	-	147.31	-	(177.16)
	Total tax expense	152.00	120.98	43.78	272.98	99.11	55.81
7	Net profit/(loss) for the period / year (5-6)	(3,040.22)	244.67	1,204.14	(2,795.55)	2,296.62	3,520.43
8	Other comprehensive income						
	<i>Items will not be classified to profit or loss</i>						
	Actuarial gain / (loss) on defined benefit obligation	2.49	103.83	(41.94)	106.32	(57.79)	(16.16)
	<i>Items will be classified to profit or loss</i>						
	Exchange differences in translating the financial statements of a foreign operation	50.83	27.85	83.63	78.68	84.78	264.06
9	Total comprehensive income (7+8)	(2,986.90)	376.35	1,245.83	(2,610.55)	2,323.61	3,768.33
10	Paid-up equity share capital (Face value ₹ 2/- each)	3,899.72	3,885.44	3,840.87	3,899.72	3,840.87	3,873.38
11	Other equity (excluding revaluation reserve)	36,490.26	38,345.34	32,938.38	36,490.26	32,938.38	36,986.02
12	Earnings Per Share (EPS)						
	Basic earnings per share of ₹ 2/- each	(1.56)	0.13	0.63	(1.44)	1.19	1.83
	Diluted earnings per share of ₹ 2/- each	(1.56)	0.12	0.60	(1.44)	1.13	1.75



K. Praveen Rao

Notes

- 1 The Group has opted to publish the Unaudited Consolidated Financial Results for the Quarter and Half year Ended 30 September 2026, Investor can view the Unaudited Consolidated Financial Results on the Company's website.
- 2 The Unaudited Consolidated Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ('the Act') read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ('SEBI').
- 3 The Unaudited Consolidated Financial Results for the Quarter and Half year ended 30 September 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 28 October 2026. The statutory auditors have carried out review of these Consolidated Financial Results and have issued an unmodified report on these results.
- 4 Vide its order dated 25 March 2026, the Hon'ble National Company Law Tribunal, approved the scheme of amalgamation for the merger of wholly owned subsidiaries Softnautics Inc and Softnautics Private Limited with Moschip Technologies Limited. As per the said scheme, the appointed date is April 4, 2025. The Scheme has been accounted for under the "Pooling of Interests Method" as prescribed under Appendix C of Ind AS 103, "Business Combinations" as per the terms of the court order. Prior period numbers have been restated to give effect as if this merger had occurred from the beginning of the preceding period in the Standalone Financial Statements i.e. April 01, 2024.
- 5 During the quarter, the Company incurred additional costs on a high complex turnkey ASIC project that is at an advanced stage of execution. These include cost escalations which are beyond control of the Company and costs related to scope upgrades requested by the customer. The Company is in active discussions with the customer for reimbursement of costs related to scope upgrades. The treatment of additional cost in quarterly financial results is in accordance with the relevant Ind AS (Accounting Standards). Handling such a high complex turnkey ASIC project strengthens the Company in turkey ASIC business in future.
- 6 The figures for the quarter ended 30 September 2026 are the balancing figures between the unaudited consolidated figures for the half year ended 30 September 2026 and the unaudited consolidated figures for the quarter ended 30 June 2026. Previous quarter/ year ended figures have been regrouped wherever necessary and there is no impact on total income and net profit.

For and on behalf of the Board of Directors
Moschip Technologies Limited



K. Srinivasa Rao
Srinivasa Rao Kakumanu
Managing Director & CEO
DIN : 06726305

Place: Hyderabad
Date: 28 October 2026

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: https://moschip.com

Statement of Unaudited Consolidated Segment Reporting

(Amount in ₹ lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-2026	30-Jun-2026	30-Sep-2025	30-Sep-2026	30-Sep-2025	31-Mar-2026
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue						
a.Silicon Engineering Solutions	10,260.96	9,780.55	11,795.42	20,041.51	22,067.84	47,056.52
b.Product Engineering Solutions	1,647.36	1,840.75	2,898.92	3,488.11	6,185.18	11,458.32
Income from operations	11,908.32	11,621.30	14,694.34	23,529.62	28,253.02	58,514.84
Segment results						
a.Silicon Engineering Solutions	317.07	2,514.95	2,552.72	2,832.02	4,981.03	9,587.40
b.Product Engineering Solutions	(513.99)	(260.14)	65.38	(774.13)	305.14	778.40
c.Unallocated expense	(1,770.73)	(1,299.60)	(924.89)	(3,070.33)	(1,946.47)	(4,402.21)
Segment results before interest, depreciation and tax expenses						
Finance cost	(256.21)	(205.63)	(116.07)	(461.84)	(206.07)	(481.26)
Other income	85.47	223.78	119.35	309.25	190.85	548.00
Depreciation and amortization expenses	(749.83)	(607.71)	(448.57)	(1,357.54)	(928.75)	(1,872.22)
Profit/(Loss) before exceptional item and tax	(2,888.22)	365.65	1,247.92	(2,522.57)	2,395.73	4,158.10
Exceptional items	-	-	-	-	-	(581.86)
Profit/(Loss) before tax	(2,888.22)	365.65	1,247.92	(2,522.57)	2,395.73	3,576.24
Tax expense	(152.00)	(120.98)	(43.78)	(272.98)	(99.11)	(55.81)
Profit/(Loss) after tax	(3,040.22)	244.67	1,204.14	(2,795.55)	2,296.62	3,520.43
Capital employed						
Segment assets						
a.Silicon Engineering Solutions	30,308.50	32,700.68	27,295.18	30,308.50	27,295.18	32,397.51
b.Product Engineering Solutions	15,877.42	15,958.61	17,521.87	15,877.42	17,521.87	16,505.84
c.Unallocated	19,335.71	19,871.13	8,938.78	19,335.71	8,938.78	25,400.97
Total	65,521.64	68,530.42	53,755.83	65,521.64	53,755.83	74,304.33
Segment liabilities						
a.Silicon Engineering Solutions	6,328.82	8,696.49	6,443.16	6,328.82	6,443.16	12,287.26
b.Product Engineering Solutions	1,582.21	2,174.12	1,610.79	1,582.21	1,610.79	3,071.82
c.Unallocated	17,220.63	15,429.03	8,922.63	17,220.63	8,922.63	18,085.85
Total	25,131.66	26,299.64	16,976.58	25,131.66	16,976.58	33,444.93
Capital employed	40,389.98	42,230.78	36,779.25	40,389.98	36,779.25	40,859.40



K. Srinivas Rao

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: https://moschip.com

Unaudited Consolidated Balance Sheet

(Amount in ₹ lakhs)

Particulars	As at 30 September 2026 Unaudited	As at 31 March 2026 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	1,147.53	751.12
Right-of-use assets	6,717.93	5,016.43
Goodwill	19,520.05	19,520.06
Intangible assets	1,515.54	723.39
Intangible assets under development	5,368.41	5,295.70
Financial assets		
(a) Others	739.89	710.14
Deferred tax assets (net)	125.89	267.92
Total non-current assets	35,135.24	32,284.76
Current assets		
Financial assets		
(a) Trade receivables	18,834.85	21,491.45
(b) Cash and cash equivalents	9,125.66	3,339.05
(c) Bank balances other than (b) above	15.54	11,588.80
(d) Others	753.47	753.40
Current tax assets (net)	143.83	77.09
Other current assets	1,513.05	4,769.78
Total current assets	30,386.40	42,019.57
Total assets	65,521.64	74,304.33
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,899.72	3,873.38
(b) Other equity	36,490.26	36,986.02
Total equity	40,389.98	40,859.40
Non-current liabilities		
Financial liabilities		
(a) Lease liabilities	5,146.82	3,319.28
(b) Trade payables	889.94	865.94
Provisions	3,434.40	3,295.02
Total non-current liabilities	9,471.16	7,480.24
Current liabilities		
Financial liabilities		
(a) Borrowings	4,597.92	3,595.07
(b) Lease liabilities	1,825.55	1,895.15
(c) Trade payables	7,021.16	14,492.56
Other current liabilities	1,256.11	5,289.65
Provisions	959.76	692.26
Total current liabilities	15,660.50	25,964.69
Total liabilities	25,131.66	33,444.93
Total equity and liabilities	65,521.64	74,304.33



K. Pravin Rao

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: https://moschip.com

Unaudited Consolidated Statement of Cash Flows for the Half Year Ended 30 September 2026

(Amount in ₹ lakhs)

Particulars	Half year ended 30 September 2026 Unaudited	Half year ended 30 September 2025 Unaudited
A. Cash flow from operating activities		
Profit/(Loss) before tax	(2,522.57)	2,395.73
Adjustments for :		
Depreciation and amortisation expenses	1,357.54	928.75
Interest expense	461.84	206.07
Interest income	(293.15)	(113.08)
Interest income earned on financial asset designated as FVTPL	(14.98)	(14.20)
Allowance for doubtful debts, loans, advances and others	56.12	50.00
Share based payment expense	1,337.87	1,265.31
Unrealised exchange (gain) /loss (net)	90.51	(22.75)
Operating profit before working capital changes	473.18	4,695.83
Adjustments for :		
(Increase) / decrease in trade receivables	2,509.97	(8,806.17)
(Increase) / decrease in other financial assets	(23.29)	14.34
(Increase) / decrease in other assets	3,257.45	199.56
Increase / (decrease) in trade payables	(7,447.43)	5,303.82
Increase / (decrease) in other liabilities	(4,033.54)	(2,914.29)
Increase / (decrease) in provisions	513.20	275.36
Cash flow from operations	(4,750.46)	(1,231.55)
Income taxes (net)	(197.69)	108.01
Net cash generated from operating activities (A)	(4,948.15)	(1,123.54)
B. Cash flow from investing activities		
Purchase of property, plant & equipment, intangible assets (including under development)	(1,446.70)	(1,028.73)
Bank deposits not considered as cash and cash equivalents (net)	11,573.26	35.33
Interest received	258.58	35.72
Net cash used in investing activities (B)	10,385.14	(957.68)
C. Cash flow from financing activities		
Shares issued on exercise of employee stock options	684.09	336.89
Proceeds from / (repayment of) borrowings	1,002.85	2,012.72
Repayment of lease liabilities	(1,233.92)	(864.09)
Interest paid	(182.07)	(1.25)
Net cash (used in) / generated from financing activities (C)	270.95	1,484.27
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	5,707.94	(596.95)
Movement in foreign currency translation reserve	78.68	84.78
Cash and cash equivalents - opening balances	3,339.05	3,422.96
Cash and cash equivalents - closing balances	9,125.66	2,910.79



K. P. Nivasa Rao

Independent Auditor's Limited Review Report on Unaudited Standalone Financial results for the Quarter and period ended 30th September 2026 of MosChip Technologies Limited pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors
MosChip Technologies Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ('the statement') of **M/s. MosChip Technologies Limited** ('the Company') for the Quarter and period ended 30th September 2026 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors on 28th October 2026, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 on "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that We plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.



For S.T. Mohite & Co.
Chartered Accountants (Regd. No. 011410S)
S. Himabindu
HIMABINDU SAGALA
Partner (Membership No. 231056)

Place: Hyderabad
Date: 28 October 2026

ICAI UDIN: 26231056RLXJGL7605

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: https://moschip.com

Statement of Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30 September 2026*All amounts in lakhs, except for EPS*

S No	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Income						
	a. Revenue from Operations	9,936.50	10,115.08	13,050.34	20,051.58	25,060.98	52,122.02
	b. Other income	48.27	201.41	122.08	249.68	192.88	491.43
	Total income	9,984.77	10,316.49	13,172.42	20,301.26	25,253.86	52,613.45
2	Expenses						
	a. Cost of materials consumed	83.66	66.14	457.83	149.80	580.27	767.98
	b. Operating cost	2,819.31	888.62	4,688.34	3,707.93	8,554.76	17,321.72
	c. Employee benefit expense	8,697.01	8,101.07	6,231.66	16,798.08	12,512.91	27,755.11
	d. Finance costs	253.18	198.56	113.79	451.74	200.35	465.23
	e. Depreciation and amortisation expense	681.41	538.40	387.01	1,219.81	797.66	1,601.04
	f. Other expenses	722.97	503.76	326.86	1,226.73	731.94	1,635.22
	Total expenses	13,257.54	10,296.55	12,205.49	23,554.09	23,377.89	49,546.30
3	Profit/(Loss) before exceptional items and tax (1-2)	(3,272.77)	19.94	966.93	(3,252.83)	1,875.97	3,067.15
4	Exceptional items						
	Impact of new Labour Code	-	-	-	-	-	581.86
5	Profit/(Loss) before tax (3-4)	(3,272.77)	19.94	966.93	(3,252.83)	1,875.97	2,485.29
6	Tax expense						
	Current Tax	-	-	4.05	-	4.05	4.65
	Deferred Tax	-	-	-	-	-	117.73
	Total tax expense	-	-	4.05	-	4.05	122.37
7	Net profit/(loss) for the period / year (5-6)	(3,272.77)	19.94	962.88	(3,252.83)	1,871.92	2,362.92
8	Other Comprehensive Income						
	<i>Items will not be classified to profit or loss</i>						
	Actuarial loss / (gain) on defined benefit obligation	(2.49)	(103.83)	41.94	(106.32)	57.79	16.16
9	Total comprehensive income (7+8)	(3,270.28)	123.77	920.94	(3,146.51)	1,814.13	2,346.76
10	Paid-up equity share capital (Face value ₹ 2/- each)	3,899.72	3,885.44	3,840.87	3,899.72	3,840.87	3,873.38
11	Other equity (excluding revaluation reserve)	33,984.41	36,122.86	31,880.46	33,984.41	31,880.46	35,014.42
12	Earnings Per Share (EPS)	Not annualized					Annualized
	Basic earnings per share of ₹ 2/- each	(1.68)	0.01	0.51	(1.68)	0.97	1.23
	Diluted earnings per share of ₹ 2/- each	(1.68)	0.01	0.50	(1.68)	0.92	1.18



K. P. Nivasa Rao

Notes:

- 1 The Unaudited Standalone Financial Results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules thereunder, other accounting principles generally accepted in India and regulations issued by the Securities and Exchange Board of India ("SEBI").
- 2 The Unaudited Standalone Financial Results for the Quarter and Half Year Ended 30 September 2026 have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 28 October 2026. The statutory auditors have carried out review of these Standalone Financial Results and have issued an unmodified report on these results.
- 3 Vide its order dated 25 March 2026, the Hon'ble National Company Law Tribunal, approved the scheme of amalgamation for the merger of wholly owned subsidiaries Softnautics Inc and Softnautics Private Limited with MosChip Technologies Limited. As per the said scheme, the appointed date is 04 April 2025. The Scheme has been accounted for under the "Pooling of Interests Method" as prescribed under Appendix C of Ind AS 103, "Business Combinations" as per the terms of the court order. Prior period numbers have been restated to give effect as if this merger had occurred from the beginning of the preceding period in the i.e. 01 April 2024.

Accordingly, the carrying value of assets, liabilities and reserves pertaining to these entities as appearing in the Consolidated Financials Statements of MosChip Technologies Limited has been recognised in the Standalone Financial Statements of MosChip Technologies Limited on account of merger effective 01 April 2024.

- 4 During the quarter, the Company incurred additional costs on a high complex turnkey ASIC project that is at an advanced stage of execution. These include cost escalations which are beyond control of the Company and costs related to scope upgrades requested by the customer. The Company is in active discussions with the customer for reimbursement of costs related to scope upgrades. The treatment of additional cost in quarterly financial results is in accordance with the relevant Ind AS (Accounting Standards). Handling such a high complex turnkey ASIC project strengthens the Company in turkey ASIC business in future.
- 5 The figures for the Quarter Ended 30 September 2026 are the balancing figures between the unaudited standalone figures for the Half Year Ended 30 September 2026 and the unaudited standalone figures for the Quarter Ended 30 June 2026.

Previous quarter/ year ended figures have been regrouped wherever necessary and there is no impact on total income and net profit.

For and on behalf of the Board of Directors
Moschip Technologies Limited



K. Srinivasa Rao
Srinivasa Rao Kakumanu
Managing Director & CEO
DIN : 06726305

Place: Hyderabad
Date: 28 October 2026

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: https://moschip.com

Statement of Unaudited Standalone Segment Reporting

(Amount in ₹ lakhs)

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment revenue						
a.Silicon Engineering Solutions	8,354.27	8,413.06	10,302.04	16,767.33	19,170.14	41,596.29
b.Product Engineering Solutions	1,582.22	1,702.02	2,748.30	3,284.24	5,890.84	10,525.73
Income from operations	9,936.50	10,115.08	13,050.34	20,051.58	25,060.98	52,122.02
Segment results						
a.Silicon Engineering Solutions	253.66	2,011.96	1,827.95	2,265.62	3,669.90	7,100.02
b.Product Engineering Solutions	(411.19)	(208.11)	60.31	(619.30)	293.02	590.43
c.Unallocated expense	(2,228.91)	(1,248.36)	(542.61)	(3,477.27)	(1,281.82)	(3,048.46)
Segment results before interest, depreciation and tax expenses						
Finance cost	(253.18)	(198.56)	(113.79)	(451.74)	(200.35)	(465.23)
Other income	48.27	201.41	122.08	249.68	192.88	491.43
Depreciation and amortization expenses	(681.41)	(538.40)	(387.01)	(1,219.81)	(797.66)	(1,601.04)
Profit/(Loss) before exceptional items and tax	(3,272.77)	19.94	966.93	(3,252.83)	1,875.97	3,067.15
Exceptional items	-	-	-	-	-	(581.86)
Profit/(Loss) before tax	(3,272.77)	19.94	966.93	(3,252.83)	1,875.97	2,485.29
Tax expense	-	-	(4.05)	-	(4.05)	(122.37)
Profit/(Loss) after tax	(3,272.77)	19.94	962.88	(3,252.83)	1,871.92	2,362.92
Capital employed						
Segment assets						
a.Silicon Engineering Solutions	29,102.34	32,258.13	25,970.11	29,102.34	25,970.11	32,085.53
b.Product Engineering Solutions	14,947.30	14,746.58	16,225.75	14,947.30	16,225.75	14,932.55
c.Unallocated	18,151.43	15,479.52	8,949.64	18,151.43	8,949.64	23,024.82
Total	62,201.07	62,484.23	51,145.50	62,201.07	51,145.50	70,042.90
Segment liabilities						
a.Silicon Engineering Solutions	5,970.34	8,441.90	6,119.14	5,970.34	6,119.14	11,942.42
b.Product Engineering Solutions	1,492.59	2,110.48	1,529.78	1,492.59	1,529.78	2,985.61
c.Unallocated	16,854.01	11,923.55	7,775.43	16,854.01	7,775.43	16,227.07
Total	24,316.94	22,475.93	15,424.35	24,316.94	15,424.35	31,155.10
Capital employed	37,884.13	40,008.30	35,721.15	37,884.13	35,721.15	38,887.80



K. Praveen Rao

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

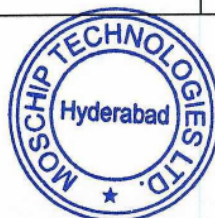
Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: https://moschip.com

Unaudited Standalone Balance Sheet

(Amount in ₹ lakhs)

Particulars	As at 30 September 2026 Unaudited	As at 31 March 2026 Audited
ASSETS		
Non-current assets		
Property, plant and equipment	1,127.64	733.32
Right-of-use assets	6,561.08	4,729.01
Goodwill	18,221.26	18,221.26
Intangible assets	1,515.54	723.00
Intangible assets under development	5,368.41	5,295.70
Financial assets		
(a) Investments	2,813.62	2,813.62
(b) Others	690.50	663.52
Total non-current assets	36,298.05	33,179.43
Current assets		
Financial assets		
(a) Trade receivables	14,989.08	17,144.16
(b) Cash and cash equivalents	8,627.22	2,654.91
(c) Bank balances other than (b) above	5.95	11,579.41
(d) Others	753.47	753.40
Current tax assets (net)	264.02	175.40
Other current assets	1,263.28	4,556.19
Total current assets	25,903.02	36,863.47
Total assets	62,201.07	70,042.90
EQUITY AND LIABILITIES		
Equity		
(a) Equity share capital	3,899.72	3,873.38
(b) Other equity	33,984.41	35,014.42
Total equity	37,884.13	38,887.80
Non-current liabilities		
Financial liabilities		
(a) Lease liabilities	5,146.83	3,273.27
(b) Trade payables	889.94	865.94
Deferred tax liabilities	45.44	45.44
Provisions	3,297.59	3,151.35
Total non-current liabilities	9,379.80	7,336.00
Current liabilities		
Financial liabilities		
(a) Borrowings	4,597.92	3,595.07
(b) Lease liabilities	1,649.73	1,637.50
(c) Trade payables	6,573.01	14,062.09
Other current liabilities	1,156.72	3,832.18
Provisions	959.76	692.26
Total current liabilities	14,937.14	23,819.10
Total liabilities	24,316.94	31,155.10
Total equity and liabilities	62,201.07	70,042.90



K. Anirak Rao

MOSCHIP TECHNOLOGIES LIMITED

CIN: L31909TG1999PLC032184

Regd Office : 7th Floor, "My Home Twitza", Hyderabad Knowledge City, Hyderabad - 500081

Tel: +91 40 66229292 email: investorrelations@moschip.com website: https://moschip.com

Unaudited Standalone Statement of Cash flow for the Half Year Ended 30 September 2026*(Amount in ₹ lakhs)*

Particulars	Half year ended 30 September 2026 Unaudited	Half year ended 30 September 2025 Unaudited
A. Cash flow from operating activities		
Net profit/(loss) before tax	(3,252.83)	1,875.97
Adjustments for :		
Depreciation and amortisation expenses	1,219.81	797.66
Interest expense	451.74	200.35
Interest income	(293.00)	(112.91)
Interest Income earned on financial assets that are designated as FVTPL	(11.80)	(12.95)
Allowance for doubtful debts, loans, advances and others	56.12	50.00
Share based payment expense	1,094.13	1,030.34
Unrealised exchange (gain) /loss (net)	117.65	(10.44)
Operating profit before working capital changes	(618.18)	3,818.02
Adjustments for :		
(Increase) / decrease in trade receivables	2,227.42	(7,841.66)
(Increase) / decrease in other financial assets	(55.68)	(15.73)
(Increase) / decrease in other assets	3,292.91	777.58
Increase / (decrease) in trade payables	(7,441.06)	5,344.07
Increase / (decrease) in other liabilities	(2,675.46)	(3,788.02)
Increase / (decrease) in provisions	520.06	262.49
Cash flow from operations	(4,749.99)	(1,443.27)
Income taxes paid (net of refund received)	(88.62)	58.71
Net cash generated from operating activities (A)	(4,838.61)	(1,384.56)
B. Cash flow from investing activities		
Purchase of property, plant & equipment, intangible assets (including under development)	(1,437.85)	(1,004.56)
Bank deposits not considered as cash and cash equivalents (net)	11,573.46	35.66
Interest received	290.91	35.55
Net cash used in investing activities (B)	10,426.52	(933.35)
C. Cash flow from financing activities		
Shares issued on exercise of employee stock options	684.09	336.89
Proceeds from / (repayment of) borrowings	1,002.85	2,012.72
Repayment of lease liabilities	(1,098.57)	(703.08)
Interest paid	(203.98)	(154.55)
Net cash (used in) / generated from financing activities (C)	384.40	1,491.98
Net increase / (Decrease) in cash and cash equivalents (A+B+C)	5,972.31	(825.93)
Cash and cash equivalents - opening balances	2,654.91	2,880.95
Cash and cash equivalents - closing balances	8,627.22	2,055.02



K. Praveen Rao

Disclosure under Regulation 30 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026

S. No	Particulars	MosChip Employee Stock Option Scheme
1	Brief details of options granted	95,496 (Ninety-Five Thousand Four Hundred and Ninety Six) Stock options have been granted to the eligible employees as determined by the NRC at its meeting held today i.e. on 28 th October, 2026 under existing MosChip Stock Options Schemes.
2	Whether the scheme is in terms of SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021, if applicable.	Yes
3	Total number of shares covered by these stock options	95,496 equity shares (Each stock option is convertible into one (1) equity share of MosChip having a face value of Rs. 2/- each)
4	Pricing Formula (Exercise Price)	As per existing MosChip Stock Options Schemes.
5	Options vested (Vesting Schedule)	As per existing MosChip Stock Options Schemes.
6	Time within which option may be exercised (Exercise Period)	Within Four (4) years from the date of vesting
7	Options exercised	Not Applicable
8	Money realized by exercise of options	Not Applicable
9	The total number of shares arising as a result of exercise of option	Not Applicable
10	Options lapsed	Not Applicable
11	Variation of terms of options	Not Applicable
12	Brief details of significant terms	No lock in period under the plan
13	subsequent changes or cancellation or exercise of such options	Not Applicable
14	diluted earnings per share pursuant to issue of equity shares on exercise of options.	Not Applicable



Annexure C

Disclosure under Regulation 30 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2//3762/2026 dated January 30, 2026

a) Name of the Target Entity, details in brief such as size, turnover etc.;	Vayavya Labs Private Limited ("VLPL") Issued Capital: ₹ 67,97,900 dividend into 6,79,090 equity shares each at a price of Rs. 10/-. Paid-up Capital: ₹ 67,97,900 dividend into 6,79,090 equity shares each at a price of Rs. 10/-. The consolidated turnover of VLPL for the year ended on 31st March 2026 was ₹ 82.71 crores. VLPL has a wholly owned subsidiary named "Vayavya Labs Inc" in California, USA.
b) Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length";	No, this is not part of related party transaction and the promoter/ promoter group/ group companies do not have any interest in the entity being acquired.
c) Industry to which the entity being acquired belongs;	VLPL is engaged in the areas of Semiconductors, Consumer Electronics (CE), Mobility/Automotive Communication & Connectivity.
d) Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	This acquisition: • Significantly strengthens MosChip's software-led engineering capabilities • Helps Top-line growth and EBITDA • Further helps the company move up the value chain in Product Engineering Solutions • Geographical expansion and diversification in Business development and Engineering

	Strong Financial Performance and Growth Vayavya Labs is an EBITDA-accretive business with a consistent operating track record. Over the last five years, the company has delivered a very healthy revenue growth, reflecting sustained demand across its core Automotive and Semiconductor software engineering segments. For the FY 2025-26 Vayavya's Forex revenue outpaced the INR revenue marking a significant growth opportunity that lie ahead in Global Markets. Vayavya Labs delivery model is characterized by a significant share of turnkey and fixed-price contracts, particularly in complex and long-duration engineering programs. This approach strengthens customer retention, recurring revenue streams and sustainable operating margins.
e) Brief details of any governmental or regulatory approvals required for the acquisition;	The acquisition will, inter alia, require the following approvals: (i) in-principle approval of the stock exchanges; (ii) the approval of the Reserve Bank of India; (iii) such other regulatory approval as may be required for the Proposed Transaction.
f) Indicative time period for completion of the acquisition;	The acquisition will be completed within 15 days from (i) the receipt of all the requisite approval(s) above; or (ii) the date on which the Company's shareholders approve the issue of equity shares of the Company on a preferential basis to Seller Shareholders of VLPL, whichever is later.
g) Nature of consideration - whether cash consideration or share swap or any other form and details of the same;	The consideration contemplated as part of the Acquisition Transaction will be payable by the Company as: (a) cash consideration; and (ii) issue of equity shares of the Company to certain selling shareholders of VLPL, as part of the swap share arrangement.
h) Cost of acquisition or the price at which the shares are acquired;	73% of shareholding is being acquired at a consideration of Rs 266.71 crores for which the payment structure is as follows: • 57.93% to be paid through cash generated through internal accruals. • 42.07% to be paid through share-swap. Swap Shares will be issued at a Rs. 222.14 calculated as per SEBI (ICDR) Regulations 2018

i) Percentage of shareholding / control acquired and / or number of shares acquired;	73% shareholding proposed to be acquired. The remaining shareholding (27%) will be acquired after 31 st March 2028, and the valuation will be linked to VLPL business performance.															
J) Brief background about the entity acquired in terms of product/line of business acquired, date of incorporation, history of last three years turnover, country in which the acquired entity has presence and any other significant information	Incorporated on July 28, 2006 in Belagavi, Karnataka, VLPL core strength lies in its expertise in embedded systems, virtualization, and verification technologies. VLPL is recognized as a pioneer in Hardware-Software Interface (HSI) methodologies, enabling seamless integration between hardware and software layers. Its offerings include digital twin and virtual ECU solutions, software-driven verification, ADAS (Advanced Driver Assistance Systems) validation, and automotive functional safety solutions. These capabilities not only help clients accelerate product development cycles, improve system reliability, and reduce time-to-market but also strengthen MosChip’s end-to-end engineering offering spanning silicon, embedded software, system validation, and platform integration. VLPL serves a global customer base that includes Semiconductors, Consumer Electronics (CE), Mobility/Automotive Communication & Connectivity With development centers in India (Bengaluru and Belagavi) and a presence in key international markets such as the United States, Europe, Israel and Japan, the company delivers end-to-end engineering solutions and collaborates closely with clients on next-generation technologies. VLPL has a wholly owned subsidiary in California, USA named Vayavya Labs Inc (the “VLPL Inc”) engaged in same line of business of the VLPL. After completion of acquisition of the VLPL, the VLPL Inc will become step down subsidiary to MosChip. <table><tr><th colspan="3">Turnover for the last three years:</th></tr><tr><th>S. No</th><th>Financial Year</th><th>Turnover In ₹ cores</th></tr><tr><td>1.</td><td>2025-26</td><td>82.7</td></tr><tr><td>2.</td><td>2024-25</td><td>64.4</td></tr><tr><td>3.</td><td>2023-24</td><td>55.5</td></tr></table>	Turnover for the last three years:			S. No	Financial Year	Turnover In ₹ cores	1.	2025-26	82.7	2.	2024-25	64.4	3.	2023-24	55.5
Turnover for the last three years:																
S. No	Financial Year	Turnover In ₹ cores														
1.	2025-26	82.7														
2.	2024-25	64.4														
3.	2023-24	55.5														

Annexure D

Disclosure under Regulation 30 of the SEBI (Listing and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/II/3762/2026 dated January 30, 2026

Preferential issue of Company securities (subject to approval of members of the Company)

a) Type of securities proposed to be issued	Equity Shares having face value of Rs.2 each.
b) Type of issuance	Preferential issue of equity shares (for non-cash consideration) in accordance with the SEBI ICDR Regulations, 2018 read with the Companies Act, 2013 and rules made thereunder.
c) Total number of securities proposed to be issued or the total amount for which the securities will be issued	50,50,686 equity shares of the Company having face value of ₹ 2 each, at a price of ₹ 222.14 per equity share, which is not less than the price determined in accordance with Chapter V of the SEBI ICDR Regulations, for consideration other than cash, towards discharge of consideration of ₹ 112.19 crores payable as part of the acquisition of 73% of Vayavya Labs Private Limited ("VLPL") paid-up share capital ("Proposed Transaction").
d) Names of the investors	Number of investors/allottees: 69 List annexed as " Annexure – I "
e) Post allotment of securities - outcome of the subscription, issue price / allotted price (in case of convertibles), number of investors	<u>Issue Price</u> : ₹222.14 (consideration to be discharged by other than cash i.e. swap of shares). Number of investors/allottees: 69 List annexed as " Annexure – I "
f) In case of convertibles – intimation on conversion of securities or on lapse of the tenure of the instrument	Not applicable
g) Any cancellation or termination of proposal for issuance of securities including reasons thereof	Not Applicable

S. No	Name of the Investor / Proposed Allottee	Pre-Preferential Allotment		Post-Preferential Allotment	
		No of Shares	%	No of Shares	%
1	Venkanagouda K Patil	-	-	272,610	0.14
2	Indication Instruments Limited	-	-	456,877	0.23
3	Pradip Kumar Dutta	-	-	56,995	0.03
4	Vikas Kuthiala	-	-	24,172	0.01
5	Sunil K Goyal	-	-	24,172	0.01
6	Shivayogi M Turmari	500	-	20,856	0.01
7	Fresco International Limited	-	-	14,351	0.01
8	Anandkumar Radhakrishna Ladsariya	-	-	24,172	0.01
9	Deep Kalra	-	-	24,172	0.01
10	Raman Roy	-	-	24,173	0.01
11	Jigar Harish Mehta	-	-	8,061	0.00
12	Heral Harish Mehta	-	-	8,061	0.00
13	Rahul Basu	-	-	24,173	0.01
14	Karthick Gururaj	-	-	114,500	0.06
15	Arun Kurthkoti Shamarao	-	-	15,267	0.01
16	Sunil H R	-	-	79,753	0.04
17	Ravindragouda K Patil	-	-	437,611	0.22
18	Priyank Shanker Garg	-	-	24,172	0.01
19	Hemant Mallapur	-	-	126,418	0.06
20	Mahantesh Kashinath Pattanshetti	-	-	144,493	0.07
21	Chinnasamy Muthukrishnan	-	-	357,665	0.18
22	Varun V Patil	-	-	2,565	0.00
23	Amal Pramanik	-	-	24,152	0.01
24	Pundalik Dundappa Satyanaik	-	-	48,457	0.02
25	Vinay Sadanand Gaonkar	-	-	73,901	0.04
26	Parag Balwant Naik	-	-	230,810	0.12
27	Kayargadde Vishwakumara	-	-	267,165	0.13
28	Abdul Aziz	-	-	62,807	0.03
29	Praveen Basavaraj Totagi	-	-	12,723	0.01
30	Shrinivas Ekbote	-	-	2,036	0.00
31	Sandeep Suresh Pendharkar	-	-	145,542	0.07
32	Deepak Balakrishna Samaga	-	-	22,900	0.01
33	Praveen Ishwar Bajantri	-	-	764	0.00
34	Vivek Raghavan	-	-	177,520	0.09
35	Rajendra Satyakam Galagali	-	-	280,701	0.14
36	Ragesh Ramachandran Thottathil	-	-	27,480	0.01
37	Sangamesh Omkar Shetty	-	-	10,178	0.01
38	Venugopal Kolathur	-	-	292,050	0.15
39	Uma Bondada	-	-	276,539	0.14

S. No	Name of the Investor / Proposed Allottee	Pre-Preferential Allotment		Post-Preferential Allotment	
		No of Shares	%	No of Shares	%
40	Abhijit K Naiik	-	-	8,143	0.00
41	Rajendra Pandhare	-	-	24,152	0.01
42	Nitin Agarwal HUF	-	-	24,172	0.01
43	Vishal Lalani	-	-	15,593	0.01
44	Quibus Resources India Pvt Ltd	-	-	24,172	0.01
45	Prachi Mehta	-	-	8,061	0.00
46	Yogesh Bansal	-	-	15,593	0.01
47	Pooja Kumar	-	-	15,593	0.01
48	Naga Kishore Reddy Tarimala	-	-	181,978	0.09
49	Hari Balasubramanian	-	-	24,172	0.01
50	Eshwar Kedari	-	-	24,223	0.01
51	Rajesh Pednekar	-	-	49,281	0.02
52	Hemant Kanakia	-	-	24,152	0.01
53	Haystack Investment Limited	-	-	14,483	0.01
54	Jayant Chorpade	-	-	15,399	0.01
55	Manjunath Hadli	-	-	22,900	0.01
56	Madhura Kolkur	333	-	12,547	0.01
57	Tushar Sakhdeo	-	-	8,143	0.00
58	Uma Bali	-	-	2,545	0.00
59	Shetal Tigadoli	-	-	255	0.00
60	Sharad Sharma	-	-	98,460	0.05
61	Sanjay Bansal	-	-	7,929	0.00
62	Satya Narayan Bansal	-	-	24,173	0.01
63	Revathy Ashok	-	-	24,173	0.01
64	Naveen Gupta	-	-	24,173	0.01
65	Lex & Legal Services LLP	-	-	24,173	0.01
66	Telnet Ventures LLP	-	-	24,173	0.01
67	Nupur Gupta	-	-	19,369	0.01
68	Sadeesh Raghavan	-	-	24,152	0.01
69	Shobha Karwal	-	-	24,173	0.01
	Total			50,51,519	2.52%