



Date: 04<sup>th</sup> September, 2025

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

Dear Sir/Madam,

**Sub: Business Responsibility and Sustainability Report for the Financial Year ended 31<sup>st</sup> March, 2025**

**Ref: MosChip Technologies Ltd – 532407**

\*\*\*\*\*

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 2024-25. The BRSR also forms the part of the 26<sup>th</sup> Annual Report of the Company for the Financial Year 2024-25, submitted to the exchanges vide letter dated 04<sup>th</sup> September, 2025.

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

Thanking You,

**For MosChip Technologies Limited.**

---

**CS Suresh Bachalakura**  
**Company Secretary & Compliance Officer**

Encl: As above

**MosChip Technologies Limited**

7<sup>th</sup> Floor, My Home Twitza, TSIIC Knowledge City, Hyderabad, Telangana - 500081, India  
Tel: +91 40 6622 9292, Fax: +91 40 66229393, [www.MosChip.Com](http://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 <sup>th</sup> Floor, My Home Twitza, Plot No.30/A,Sy.No.83/1, TSIIIC Hyderabad Knowledge City, Raidurg, Panmaktha Rangareddi, Hyderabad, Telangana- 500081       |
| 5. Corporate address   | 7 <sup>th</sup> 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  | <a href="mailto:suresh.cs@moschip.com">suresh.cs@moschip.com</a>   |
| 7. Telephone   | +91 40 6622 9292   |
| 8. Website   | <a href="https://www.moschip.com/">https://www.moschip.com/</a>  |
| 9. Financial year for which reporting is being done  | 2024-2025  |
| 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 March 31, 2025, stood at ₹3,821.56 lakhs consisting of 19,10,78,292 equity shares of ₹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<br>Company Secretary & Compliance Officer<br><a href="mailto:suresh.cs@moschip.com">suresh.cs@moschip.com</a><br>+91 040-66229292               |
| 13. Reporting boundaries are the disclosures under this Report made on a standalone basis (i.e., only for the Company) or on a consolidated basis (i.e., for the Company and all the entities which form a part of its consolidated financial statements, taken together): | Disclosures made in this report are made on a Consolidated basis unless otherwise stated*  |
| 14. Name of assurance provider   | Not Applicable   |
| 15. Type of assurance obtained   | Not Applicable   |

\*Comparative figures for the previous year (FY 2023–24) are based on standalone basis. From FY 2024–25 onwards, the BRSR has been prepared on a consolidated basis in line with SEBI’s guidance and shall be followed consistently hereafter.

#### 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 %                  |
| <b>Total</b> |                 |          | <b>100.00%</b>         |

### 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) | 1 (USA)   |

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

Exports revenue constitute more than 47 % of the total revenue.

##### 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 FPGAs. 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)   |
| <b>EMPLOYEES</b> |                                |             |             |               |            |               |          |           |
| 1.               | Permanent (D)                  | 1405        | 953         | 68%           | 452        | 32%           | 0        | 0%        |
| 2.               | Other than permanent (E)       | 85          | 59          | 69%           | 26         | 31%           | 0        | 0%        |
| 3.               | <b>Total employees (D + E)</b> | <b>1490</b> | <b>1012</b> | <b>67.92%</b> | <b>478</b> | <b>32.08%</b> | <b>0</b> | <b>0%</b> |

##### Notes:

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

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

##### 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)  |
| <b>Differently abled employees</b> |  |           |          |          |          |          |          |          |
| 1.                                 | Permanent (D)                                    | 0         | 0        | 0        | 0        | 0        | 0        | 0        |
| 2.                                 | Other than permanent (E)                         | 0         | 0        | 0        | 0        | 0        | 0        | 0        |
| 3.                                 | <b>Total differently abled employees (D + E)</b> | <b>0</b>  | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

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       | 8         | 1                             | 12.5      |
| 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 2024-25<br>(Turnover rate in current FY) |        |        |        | FY 2023-24 (Turnover rate in previous FY) |        |        |        | FY 2022-23 (Turnover rate in the year prior to the previous FY) |        |        |        |
|---------------------|---|--------|--------|--------|---|--------|--------|--------|---|--------|--------|--------|
|                     | Male  | Female | Others | Total  | Male                                      | Female | Others | Total  | Male  | Female | Others | Total  |
| Permanent Employees | 9.13%                                       | 4.28%  | 0      | 13.41% | 6.89%                                     | 4.15%  | 0%     | 10.24% | 11.98%  | 5.34%  | 0%     | 17.32% |

### 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 | Mayuka Holdings Private Limited  | Holding  | 44.40%                            | No   |
| 2 | MosChip Institute of Silicon Systems Private Limited*                      | Subsidiary   | 100                               | No   |
| 3 | MosChip Technologies, USA  | Subsidiary   | 100                               | No   |
| 4 | Softnautics Inc  | 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

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

(ii) Turnover (in Lakhs) – **₹38,721.18** (as per Standalone financial statements)

(iii) Net worth (in Lakhs) – **₹32,817.97** (as per Standalone financial statements)

## VII. Transparency and disclosure compliances

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

| 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 2024-25                                 |  |         | FY 2023-24                                 |  |         |
|---|---|--|--|---------|--|--|---------|
|   |   | 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 |
| Communities   | Yes: <a href="#">CSR Policy</a>   | 0  | 0  | Nil     | 0  | 0  | Nil     |
| Investors (other than shareholders)                   | Yes: <a href="#">Policy on Procedure for Investor Complaints</a>  | 0  | 0  | Nil     | 0  | 0  | Nil     |

| 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 2024-25                                 |  |         | FY 2023-24                                 |  |         |
|---|--|--|--|---------|--|--|---------|
|   |  | 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 |
| Shareholders  | Yes: <a href="#">Policy on Procedure for Investor Complaints</a>   | 0  | 0  | Nil     | 0  | 0  | Nil     |
| Employees and workers                                 | Yes: <a href="#">Whistleblower Policy</a><br><a href="#">Grievance Redressal Policy</a>                      | 0  | 0  | Nil     | 0  | 0  | Nil     |
| Customers   | Yes: <a href="#">Grievance Redressal Policy</a>  | 0  | 0  | Nil     | 0  | 0  | Nil     |
| Value chain partners                                  | Yes: <a href="#">Grievance Redressal Policy</a>  | 0  | 0  | Nil     | 0  | 0  | Nil     |
| Others- (Anonymous Complaints )                       | Yes: <a href="#">Grievance Redressal Policy</a>  | 0  | 0  | Nil     | 0  | 0  | Nil     |
| Others – Ex Employees                                 | Yes: <a href="#">Grievance Redressal Policy</a>  | 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:

| 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) |
|----------------------|---|--|--|--|
| <b>ENVIRONMENTAL</b> |   |  |  |  |
| 1.                   | Sustainability and Climate Responsibility | R  | Climate change, energy shortages, and stricter environmental rules can affect our costs, operations, and delivery timelines. Increased carbon footprint or non-compliance could damage our reputation and stakeholder confidence. Supply chain disruptions from extreme weather are also a concern.  | Negative   |
|                      |   |  | MosChip is committed to achieving Net-Zero GHG emissions by 2040. To support this goal, we lease office spaces from LEED-certified property owners and ensure that all e-waste is handled by government-approved recyclers. We also conduct regular monitoring and compliance checks to stay on track with our sustainability and climate goals. |  |

| 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) |
|---------------|---|--|---|--|--|
| 2.            | Sustainability and Climate Responsibility           | O  | Sustainability and climate responsibility offer us the opportunity to lower operating costs, improve efficiency, and enhance our brand image. Moving towards Net-Zero emissions by 2040 also drives innovation and collaboration across our value chain. It allows us to work with suppliers and partners who share our environmental goals, creating stronger and more responsible networks. | Our approach is to adopt energy-efficient practices, promote green procurement, and engage stakeholders on climate action. These efforts help us deliver long-term value while meeting our sustainability commitments in regard to Net Zero.   | Positive   |
| <b>SOCIAL</b> |   |  |   |  |  |
| 3.            | Employee Talent risk, well-being, health and Safety | R  | The Company values its people and aims to be a preferred employer of choice, where employee health and well-being are a priority. Skilled and motivated employees form the backbone of the organisation. Managing people effectively and efficiently gives the business a competitive edge. However, there is a risk if the company is unable to hire and manage talent appropriately.        | We depend on the knowledge, skills, and creativity of our people, and their well-being is key to our success. To address risks to physical safety or emotional health, we have well-planned health and safety practices in place. We regularly assess workplace conditions, follow strict safety protocols, and provide access to health and mental wellness support. Employees receive regular training on new skills and behavioural aspects to help manage emotional challenges. Our aim is to maintain a safe, healthy, and supportive environment where everyone can perform at their best. | Negative   |
| 4.            | Community Impact                                    | O  | Our community initiatives give us the opportunity to create a positive social impact while building stronger relationships with the areas where we operate. Supporting education, skill development, and local welfare helps uplift communities and fosters goodwill. Such efforts also enhance our reputation and align with our corporate values.   | To stay connected with the local community by supporting initiatives like education through Shiksha, healthcare through Niramay, and environmental efforts under Paryavaran. Volunteering programs also give MosChip employees a chance to give back and make a real difference where it matters most.   | 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)   |          |
|-------------------|-------------------------------------|--|--|--|----------|
| 5.                | Customer Focus and Ethical Sourcing | R  | Maintaining strong customer relationships and ensuring ethical sourcing are critical to our business success. Any lapse in product quality, service delivery, or supplier compliance could harm our reputation and customer trust. Supply chain disruptions or unethical practices by partners may also affect operations. Rapid changes in customer expectations and regulatory requirements add to this risk. These factors make it essential to manage both customer focus and sourcing practices carefully.                  | We work closely with customers to understand their needs and provide consistent quality and timely delivery. Our suppliers are evaluated against defined ethical, environmental, and quality standards before onboarding. Regular audits and performance reviews help ensure ongoing compliance. We also maintain alternative sourcing options to reduce dependency on single suppliers. Continuous feedback from customers is used to improve products, services, and supply chain practices. | Negative |
| <b>GOVERNANCE</b> |                                     |  |  |  |          |
| 6.                | Data Privacy and Security           | R  | Protecting enterprise data is not just a business need but it's a responsibility we have to our customers and partners. As we handle sensitive information, it's critical to ensure that data is secure and used appropriately. Failing to do so could lead to serious consequences, including legal penalties and damage to our reputation. With data privacy regulations tightening around the world, staying compliant is both a risk we must manage and an opportunity to build trust with our customers.                    | We take protecting data seriously by making sure only the right people have access and by regularly checking our systems for any weaknesses. Our team gets regular training on how to handle data carefully and follow privacy rules. We keep up with changes in data laws so we don't get caught off guard. If there's ever a problem, we respond quickly to fix it. Keeping data safe is part of how we do business and build trust with our customers.                                      | Negative |
| 7.                | Data Privacy and Security           | O  | Strong data privacy and security practices give us the chance to build customer trust and differentiate ourselves in the market. As more clients seek partners who can protect sensitive information, efficient security systems can attract new business. Meeting global data protection standards also opens opportunities in regulated markets. Secure handling of information helps strengthen relationships with stakeholders. This focus supports both business growth and our reputation as a trusted technology partner. | We invest in advanced cybersecurity tools, regular system audits, and employee training on data protection practices. Our policies align with global privacy regulations and industry standards. Access to sensitive data is strictly controlled and monitored. Incident response plans are in place to address potential breaches quickly. We also work with clients to ensure security measures meet their specific compliance 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)   |          |
|--------|----------------------------------|--|---|--|----------|
| 8      | Corporate Governance and Conduct | R  | Strong corporate governance and ethical conduct are essential for maintaining stakeholder confidence and meeting legal requirements. Any lapse in compliance, transparency, or integrity could damage our reputation and lead to regulatory action. Inconsistent adherence to policies or code of conduct can affect decision-making and business relationships. Rapid changes in regulations increase the risk of unintentional non-compliance. These factors make governance and conduct a critical area to monitor closely.                  | We have a well-defined governance framework with clear roles, responsibilities, and accountability at all levels. Policies on ethics, compliance, and disclosure are communicated to all employees and reviewed regularly. Mandatory training ensures awareness of legal and ethical obligations. Internal audits, board oversight, and whistleblower mechanisms help identify and address issues promptly. We also track regulatory changes to update our practices in line with the latest requirements. | Negative |
| 9.     | Currency volatility              | R  | Fluctuations in currency exchange rates create both transaction and translation risks for the company. As MosChip's functional currency is the Indian Rupee, any appreciation of the Rupee against major foreign currencies can reduce reported revenue in Rupee terms, impact profitability, and in some cases lead to collection losses. On the other hand, Rupee depreciation can make revenues and earnings appear higher than they actually are, which may give stakeholders a misleading view of the company's true business performance. | To manage currency risks, we closely monitor exchange rate movements and assess their potential impact on revenues and costs. We explore natural hedging by aligning costs and revenues in the same currency wherever possible. Forward contracts or hedging instruments are used when necessary. Our finance team regularly reviews currency exposures and updates management. We aim to present a fair financial picture by explaining material currency impacts in our reporting.                       | 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   | P1  | P2  | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|--|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>Policy and management processes</b>   |     |     |     |     |     |     |     |     |     |
| <b>1. a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)</b>  | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>b. Has the policy been approved by the Board? (Yes/No)</b>  | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>c. Web Link of the Policies, if available</b>   |     |     |     |     |     |     |     |     |     |
| <b>P1:</b><br>Code of Business Ethics and Conduct: <a href="#">Code of Business Ethics and Conduct</a><br>Anti-Bribery & Anti-Corruption policy: <a href="#">Anti-Bribery-Policy-MosChip.pdf</a><br>Whistleblower Policy: <a href="#">Whistleblower Policy</a>   |     |     |     |     |     |     |     |     |     |
| <b>P2:</b><br>Supplier Code of Conduct: <a href="#">Supplier Code of Conduct</a><br>Code of Business Ethics and Conduct: <a href="#">Code of Business Ethics and Conduct</a><br>HSE Policy: <a href="#">HSE Policy</a>   |     |     |     |     |     |     |     |     |     |
| <b>P3:</b><br>Supplier Code of Conduct: <a href="#">Supplier Code of Conduct</a><br>Code of Business Ethics and Conduct: <a href="#">Code of Business Ethics and Conduct</a><br>HSE Policy: <a href="#">HSE Policy</a><br>Whistleblower Policy: <a href="#">Whistleblower Policy</a><br>Nomination and Remuneration Policy: <a href="#">Nomination and Remuneration Policy</a><br>Human Rights Policy: <a href="#">Human Rights Policy</a>                                 |     |     |     |     |     |     |     |     |     |
| <b>P4:</b><br>Dividend Distribution Policy: <a href="#">Dividend Distribution Policy</a><br>Related Party Policy: <a href="#">Related Party Policy</a><br>Fair Disclosure Code: <a href="#">Fair Disclosure Code</a><br>Code of Business Ethics and Conduct: <a href="#">Code of Business Ethics and Conduct</a><br>Whistleblower Policy: <a href="#">Whistleblower Policy</a><br>Disclosure of Material Event Policy: <a href="#">Disclosure of Material Event Policy</a> |     |     |     |     |     |     |     |     |     |
| <b>P5:</b><br>Human Rights Policy: <a href="#">Human Rights Policy</a><br>Code of Business Ethics and Conduct: <a href="#">Code of Business Ethics and Conduct</a>   |     |     |     |     |     |     |     |     |     |
| <b>P6:</b><br>HSE Policy: <a href="#">HSE Policy</a><br>Supplier Code of Conduct: <a href="#">Supplier Code of Conduct</a>   |     |     |     |     |     |     |     |     |     |
| <b>P7:</b><br>Code of Business Ethics and Conduct: <a href="#">Code of Business Ethics and Conduct</a><br>Anti-Bribery & Anti-Corruption policy: <a href="#">Anti-Bribery-Policy-MosChip.pdf</a>   |     |     |     |     |     |     |     |     |     |

| Disclosure Questions   | P1                  | P2   | P3  | P4  | P5  | P6  | P7  | P8  | P9  |
|--|---------------------|--|-----|-----|-----|-----|-----|-----|-----|
| <b>P8:</b><br>CSR Policy: <a href="#">CSR Policy</a><br>Supplier Code of Conduct: <a href="#">Supplier Code of Conduct</a>   |                     |  |     |     |     |     |     |     |     |
| <b>P9:</b><br>Code of Business Ethics and Conduct: <a href="#">Code of Business Ethics and Conduct</a><br>Anti-Bribery & Anti-Corruption policy: <a href="#">Anti-Bribery-Policy-MosChip.pdf</a><br>Cyber Security and Data Privacy policy: <a href="#">Cyber Security and Data Privacy policy</a> |                     |  |     |     |     |     |     |     |     |
| <b>2. Whether the entity has translated the policy into procedures. (Yes / No)</b>   | Yes                 | Yes  | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>3. Do the enlisted policies extend to your value chain partners? (Yes/No)</b>   | Yes                 | Yes  | Yes | Yes | Yes | Yes | Yes | Yes | Yes |
| <b>4. Name of the national and international codes / certifications / labels / standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) mapped to each principle</b>   | <b>Principle 1:</b> | Country-wise guides to anti-corruption Laws  |     |     |     |     |     |     |     |
|  | <b>Principle 2:</b> | ISO 9001:2015  |     |     |     |     |     |     |     |
|  | <b>Principle 3:</b> | United Nations Universal Declaration of Human Rights and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work ("ILO Declaration")                    |     |     |     |     |     |     |     |
|  | <b>Principle 4:</b> | ISO 9001:2015  |     |     |     |     |     |     |     |
|  | <b>Principle 5:</b> | International Labour Organization ("ILO") Declaration, Universal Declaration of Human Rights ("UNDHR"), UN Guiding Principles on Business & Human Rights, United Nations Global Compact ("UNGC") |     |     |     |     |     |     |     |
|  | <b>Principle 6:</b> | Leadership in Energy & Environmental Design ("LEED")*  |     |     |     |     |     |     |     |
|  | <b>Principle 7:</b> | United Nations Sustainable Development Goals   |     |     |     |     |     |     |     |
|  | <b>Principle 8:</b> | United Nations Sustainable Development Goals   |     |     |     |     |     |     |     |
|  | <b>Principle 9:</b> | United Nations Sustainable Development Goals   |     |     |     |     |     |     |     |

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

|   |  |
|---|--|
| <b>5. Specific commitments, goals and targets set by the entity with defined timelines, if any.</b> | <b>(a) Social Goals</b>  |
|   | a) Enhance employees' knowledge and capabilities in ESG-related areas through continuous learning and development.                         |
|   | b) Strengthen workforce gender diversity with a target of achieving 40% representation of women by 2030.                                   |
|   | c) Increase female representation in senior leadership roles to 30% by 2030.   |
|   | d) Attain recognition as one of the top employers in our core operating regions.   |
|   | <b>(b) Environmental Goals</b>   |
|   | e) Achieve Net Zero carbon emissions by 2040.  |
|   | f) Reduce absolute Scope 1 and Scope 2 greenhouse gas emissions by 100% by FY2030, using FY2024 as the baseline and become Carbon Neutral. |
|   | g) Source 100% of total electricity consumption from renewable energy by 2030.   |
|   | <b>(c) Governance Goals</b>  |
|   | h) Strengthen and enhance sustainability practices within the supply chain.  |
|   | i) Attain industry recognition for excellence in information security and data privacy standards.  |

| Disclosure Questions   | P1  | P2 | P3 | P4 | P5   | P6 | P7 | P8 | P9 |
|--|---|----|----|----|--|----|----|----|----|
| <b>6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.</b>   | Details on performance against the Company commitments will be reported from the next FY since the baseline year is 2024-25   |    |    |    |  |    |    |    |    |
| <b>Governance, leadership and oversight</b>  |   |    |    |    |  |    |    |    |    |
| <b>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)</b> | <p>At MosChip, responsible and ethical business practices are deeply embedded in our mission and vision. As we present this year's Business Responsibility and Sustainability Report, we take this opportunity to reaffirm our commitment to the principles of Environmental, Social, and Governance (ESG). These principles not only guide how we operate today but also shape how we envision the future of our company and our role in the communities we serve.</p> <p>We recognize that long-term business success must go hand-in-hand with environmental stewardship, inclusive growth, and sound governance. Over the past year, we have made meaningful progress across all three pillars of ESG and have also set ambitious targets that reflect both our aspirations and our responsibilities.</p> <p><b>On the social front</b>, we are investing in our people by enhancing learning opportunities and building awareness around ESG. A major focus area for us is workforce diversity. We are committed to strengthening gender diversity and have set a goal to reach 40% women representation in our workforce and 30% in senior leadership roles by 2030. Additionally, we are striving to be recognized as one of the top employers in our core regions—a reflection of our people-first culture and strong employee engagement.</p> <p><b>From an environmental perspective</b>, we understand the urgency of addressing climate change and have outlined clear goals toward becoming a more sustainable organization. We aim to achieve Net Zero carbon emissions by 2040. As a step in that direction, we are targeting a complete reduction (100%) in our Scope 1 and Scope 2 greenhouse gas emissions by FY2030, using FY2024 as the baseline. Furthermore, we are working toward sourcing 100% of our electricity from renewable sources by 2030. These initiatives reflect our commitment to reducing our environmental footprint while supporting India's broader clean energy transition.</p> <p><b>On governance</b>, we are reinforcing our sustainability efforts within the supply chain, ensuring our partners share our values around ethics, compliance, and responsible sourcing. We are also working toward achieving industry recognition for excellence in information security and data privacy—areas that are increasingly critical in today's digital world.</p> <p>While the journey toward these goals is not without its challenges, we remain steadfast in our commitment. Each milestone we achieve strengthens our belief that responsible business is not only the right thing to do but also essential for long-term value creation. Our progress so far is the result of the collective effort of our teams, and I thank every employee, partner, and stakeholder who has contributed to it.</p> <p>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.</p> |    |    |    |  |    |    |    |    |
| <b>8. Details of the highest authority responsible for implementation authority responsible for implementation and oversight of the business responsibility policy/policies.</b>   | Name: Srinivasa Rao Kakumanu<br>Designation: Managing Director & CEO<br>DIN: 06726305   |    |    |    |  |    |    |    |    |
| <b>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.</b>   | Yes, the Company has an ESG Committee. The members of the ESG Committee are:<br>Mr. Srinivasa Rao Kakumanu,<br>CEO – Chairperson<br><br>Mr. Jayram Susarla<br>Chief Finance Officer<br><br>Mr. Suresh Bachalakura<br>Company Secretary  |    |    |    |  |    |    |    |    |
| <b>10. Details of Review of NGRBCs by the Company:</b>   |   |    |    |    |  |    |    |    |    |
| Subject for Review   | Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee  |    |    |    | Frequency (Annually/ Half yearly/ Quarterly/ Any other – please specify) |    |    |    |    |
| 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<br>P2, P6, P7 – Half yearly  |    |    |    |  |    |    |    |    |

| Disclosure Questions   | P 1 | P 2 | P 3 | P 4 | P 5 | P 6 | P 7 | P 8       | P 9 |
|--|-----|-----|-----|-----|-----|-----|-----|-----------|-----|
| 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 |     |
| <b>11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.</b> |     |     |     |     |     |     |     | No        |     |
| <b>12. If answer to question (1) above is “No” i.e. not all Principles are covered by a policy, reasons to be stated:</b>  |     |     |     |     |     |     |     |           |     |
| 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

- 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  | % age of persons in respective category covered by the awareness programmes |
|-----------------------------------|--|---|---|
| Board of Directors                | 4  | Code of conduct and ethics, Anti-bribery, Corporate Governance, Whistle Blower Policy, Sustainability and Corporate Social Responsibility.  | 100%  |
| Key Managerial Personnel          | 4  | Code of conduct and ethics, Anti-bribery, Corporate Governance, Whistle Blower Policy, Sustainability and Corporate Social Responsibility, Leadership, and management skills                      | 100%  |
| Employees other than BoD and KMPs | 4  | Code of conduct and ethics, Anti-bribery, Corporate Governance, Whistle Blower Policy, Sustainability and Corporate Social Responsibility. Workplace Management, Co-operation among subordinates. | 100%  |

Above table covers only mandatory trainings.

- 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

- Of the instances disclosed in Question 2 above, details of the Appeal/ Revision 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.pdf](#)

In addition, the Company provides a reporting channel through [whistleblower@moschip.com](mailto: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 2024-25 | FY 2023-24 |
|-----------|------------|------------|
| Directors | -          | -          |
| KMPs      | -          | -          |
| Employees | -          | -          |
| Workers   | -          | -          |

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

|  | FY 2024-2025<br>(Current Financial Year) |         | FY 2023-2024<br>(Previous Financial Year) |         |
|--|--|---------|---|---------|
|  | 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 payables ((Accounts payable \*365) / Cost of goods/services procured) in the following format:**

|                                    | FY 2024-25 | FY 2023-24 |
|------------------------------------|------------|------------|
| Number of days of accounts payable | 30 Days    | 70 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 & investments, with related parties, in the following format:

| Parameter                  | Metrics   | FY 2024-25 | FY 2023-24 |
|----------------------------|---|------------|------------|
| Concentration of Purchases | a. Purchases from trading houses as % of total purchases                            | NIL        | NIL        |
|                            | b. Number of trading houses where purchases are made from                           | NIL        | NIL        |
|                            | c. Purchases from top 10 trading houses as % of total purchases from trading houses | NIL        | NIL        |

| Parameter              | Metrics   | FY 2024-25 | FY 2023-24 |
|------------------------|---|------------|------------|
| 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       | Purchases (Purchases with related parties / Total Purchases)                          | NIL        | NIL        |
|                        | Sales (Sales to related parties / Total Sales)  | NIL        | 31 %       |
|                        | Loans & advances (Loans & advances given to related parties / Total loans & advances) | NIL        | 92 %       |
|                        | Investments (Investments in related parties / Total Investments made)                 | NIL        | NIL        |

Note: Share of RPTs is Nil, since BRSR is prepared on Consolidated basis.

## 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 Companies Act, 2013.

**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 2024-25<br>(₹ in Lakhs) | FY 2023-24<br>(₹ 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 follows a supplier onboarding approach rooted in sustainability. As part of this process, the company conducts sustainability due diligence when engaging new vendors. Additionally, an annual sustainability risk assessment is carried out across all purchasing categories. Based on identified risk criteria, MosChip has initiated supplier evaluations focused on sustainability parameters. To further support this initiative, a feedback program has been introduced to enhance vendor awareness and improve their sustainability performance.

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

MosChip has established a robust supplier onboarding process that integrates sustainability criteria, ensuring all new vendors undergo a comprehensive Vendor Due Diligence procedure with a strong focus on sustainability. In addition, the company has introduced supply chain sustainability risk assessments and conducts targeted evaluations of selected suppliers. As a result, MosChip's sustainable sourcing program now covers 70% of its supplier base.

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.**

MosChip Technologies is a design services company focused on semiconductor design and does not manufacture any physical products. However, in its day-to-day operations, the company generates certain electronic waste, for which it has put proper recycling and safe disposal practices in place. During the year, around 800 kilograms of e-waste were responsibly disposed of or recycled through an authorized vendor, Earth Sense Recycle Private Limited. The company also continues to encourage reduced paper usage across all its departments as part of its ongoing sustainability efforts.

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. |
|----------|--------------------------|---------------------------------|--|---|--|
|----------|--------------------------|---------------------------------|--|---|--|

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 |
|---|-----------------------------------|--------------|
| 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 2024-25  | FY 2023-24 |
| As a semiconductor design services company, MosChip's operations are primarily knowledge- and technology-based, with minimal material consumption. The Company does not use raw materials in manufacturing; hence, the concept of recycled or reused input materials is not applicable. However, for operational needs, MosChip promotes reuse of office equipment, furniture, and peripherals wherever possible, and channels obsolete IT assets to authorized recyclers, contributing indirectly to resource circularity. |   |            |

4. Of the products and packaging reclaimed 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 the reporting period, approximately 0.8 tonnes of such waste was channeled for safe recycling and disposal in compliance with applicable environmental regulations.

5. Reclaimed products and their packaging materials (as 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                   | Total<br>(A) | % of employees covered by |             |                    |             |                    |               |                    |               |                     |           |
|----------------------------|--------------|---------------------------|-------------|--------------------|-------------|--------------------|---------------|--------------------|---------------|---------------------|-----------|
|                            |              | Health insurance          |             | Accident insurance |             | Maternity benefits |               | Paternity Benefits |               | Day Care facilities |           |
|                            |              | Number<br>(B)             | % (B / A)   | Number<br>(C)      | % (C / A)   | Number<br>(D)      | % (D / A)     | Number<br>(E)      | % (E / A)     | Number<br>(F)       | % (F / A) |
| <b>Permanent employees</b> |              |                           |             |                    |             |                    |               |                    |               |                     |           |
| Male                       | 953          | 953                       | 100%        | 953                | 100%        | -                  | -             | 953                | 100%          | -                   | -         |
| Female                     | 452          | 452                       | 100%        | 452                | 100%        | 452                | 100%          | -                  | -             | -                   | -         |
| Others                     | -            | -                         | -           | -                  | -           | -                  | -             | -                  | -             | -                   | -         |
| <b>Total</b>               | <b>1,405</b> | <b>1,405</b>              | <b>100%</b> | <b>1,405</b>       | <b>100%</b> | <b>452</b>         | <b>32.17%</b> | <b>953</b>         | <b>67.83%</b> | <b>-</b>            | <b>-</b>  |

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 2024 - 2025* | FY 2023-24 |
|---|-----------------|------------|
| Cost incurred on well-being measures as a % of total revenue of the company | 1.36%           | 0.67%      |

\*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 the Current Financial Year and Previous Financial Year.

| Benefits                | FY 2024-25   |  |  | FY 2023-24   |  |  |
|-------------------------|--|--|--|--|--|--|
|                         | 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 <sup>1</sup>         | 99.21%   | NA   | Y  | 99.81 %  | NA   | Y  |
| Gratuity <sup>1</sup>   | 100%   | NA   | Y  | 100%   | NA   | Y  |
| ESI <sup>2</sup>        | 3.15%  | NA   | Y  | 6.93%  | 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 weblink 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 (<https://moschip.com/wp-content/uploads/2025/08/Equal-Opportunity-Policy.pdf>)

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

| Gender       | Permanent employees |                | Permanent workers   |                |
|--------------|---------------------|----------------|---------------------|----------------|
|              | Return to work rate | Retention rate | Return to work rate | Retention rate |
| Male         | 100%                | 100%           | -                   | -              |
| Female       | 100%                | 93.10%         | -                   | -              |
| <b>Total</b> | <b>100%</b>         | <b>96.83%</b>  |                     |                |

## 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.<br><br>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.<br><br>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 recognised by the listed entity

| Category                         | FY 2024-25   |  |        | FY 2023-24   |  |        |
|----------------------------------|--|--|--------|--|--|--------|
|                                  | 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) |
| <b>Total permanent Employees</b> |  |  |        |  |  |        |
| 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. Training given to employees and workers:

| Category         | FY 2024-25  |                               |             |                      |               | FY 2023-24  |                               |            |                      |               |
|------------------|-------------|-------------------------------|-------------|----------------------|---------------|-------------|-------------------------------|------------|----------------------|---------------|
|                  | 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)     |
| <b>Employees</b> |             |                               |             |                      |               |             |                               |            |                      |               |
| Male             | 953         | 953                           | 100%        | 650                  | 68.21%        | 722         | 440                           | 61%        | 298                  | 41.27%        |
| Female           | 452         | 452                           | 100%        | 280                  | 61.95%        | 346         | 194                           | 56%        | 115                  | 33.23%        |
| Others           | -           | -                             | -           | -                    | -             | -           | -                             | -          | -                    | -             |
| <b>Total</b>     | <b>1405</b> | <b>1405</b>                   | <b>100%</b> | <b>930</b>           | <b>66.19%</b> | <b>1068</b> | <b>634</b>                    | <b>59%</b> | <b>413</b>           | <b>38.67%</b> |

### 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 2024-25  |             |             | FY 2023-24  |            |            |
|--------------|-------------|-------------|-------------|-------------|------------|------------|
|              | Total (A)   | No. (B)     | %(B / A)    | Total (C)   | No. (D)    | %(D / C)   |
| Male         | 953         | 953         | 100%        | 722         | 654        | 91%        |
| Female       | 452         | 452         | 100%        | 346         | 328        | 95%        |
| Others       | -           | -           | -           | -           | -          | -          |
| <b>Total</b> | <b>1405</b> | <b>1405</b> | <b>100%</b> | <b>1068</b> | <b>982</b> | <b>92%</b> |

**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, the coverage such system?

Yes, MosChip has implemented health and safety management systems in line with ISO 9001:2015.

**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, implemented, and maintains a formal process for hazard identification, risk assessment, and control to effectively manage workplace safety across its facilities. The company employs structured methodologies such as Hazard Identification and Risk Analysis (HIRA) and Failure Mode Effect Analysis (FMEA) to identify and evaluate work-related hazards on both routine and non-routine bases. In addition, MosChip encourages employees and workers to report incidents, accidents, or near-misses, and regularly conducts safety walkthroughs led by senior management to proactively identify and mitigate potential 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 has a doctor-in-campus facility and corporate tie-ups with the nearest multi-specialty hospitals for any emergencies

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

| Safety Incident/Number  | Category  | FY 2024-25 Current Financial Year | FY 2023-24 Previous Financial Year |
|---|-----------|-----------------------------------|------------------------------------|
| Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours 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 2024-25            |                                       |         | FY 2023-24            |                                       |         |
|--------------------|-----------------------|---------------------------------------|---------|-----------------------|---------------------------------------|---------|
|                    | 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 and safety practices and working conditions:- No Incidents reported in the FY2024-25

### 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 ₹30 lakhs, payable in the event of death or permanent disability.
- b) **Group Accidental Insurance:** Employees are also covered under a Group Accidental Insurance policy, with a benefit of up to 20 months of gross salary or ₹20 lakhs, whichever is lower.

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 are 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 2024-25                               | FY 2023-24 | FY 2024-25  | FY 2023-24 |
| 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 follows a well-defined process to engage with its stakeholders, starting with identifying and prioritizing them based on their role, relevance, and influence on the organization. After recognizing the key stakeholder groups, specific engagement methods are developed to address their unique interests and expectations. Insights and feedback from these interactions are shared within the company to ensure necessary follow-up and action.

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. List stakeholder 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                                 | No   | Annual reports, earnings calls, newspaper advertisement/ notices, the Company's website, annual general meetings and press releases. | Quarterly/Yearly   | To keep them informed about how the company is governed, share honest updates on financial results, discuss how we treat our people and uphold human rights, talk openly about staff turnover, and make sure they know we're following all necessary laws and regulations. |
| Employees                                    | No   | Code of conduct, trainings, workshops, employee touch base and grievance mechanisms  | Need-based, quarterly  | To provide opportunities for ongoing learning and growth, encourage a healthy balance between work and personal life, offer fair pay and benefits, ensure a safe workplace, and build an environment where diversity is valued and respected.                              |
| Customers                                    | No   | Tech days at customer premise, events, conferences, trade shows, leadership meetings, programme reviews and satisfaction surveys     | Need-based, half-yearly  | To make sure our products and services meet their quality expectations and are delivered on time, and to understand how we can better support their business goals and overall success.  |
| Academic Institutions / Industry Association | No   | MoU's, technology meetings, conferences and seminars   | Ongoing basis  | To explore how digital technologies can help drive the shift toward net zero, encourage more inclusive ways of working, and prepare the next generation with the skills needed for the future.   |
| Suppliers, Vendors and Partners              | No   | Supplier code of conduct, contracts, training & awareness and appraisals   | Ongoing and need-based   | To make it easier to do business with MosChip throughout the entire Procure-to-payment process, and to ensure that business is conducted ethically and responsibly, with respect for fair social practices.  |

| 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  |
|-------------------|--|---|--|--|
| Communities       | Yes  | CSR Policy, volunteering programs, Shiksha, Niramay, Paryavaran initiatives   | Quarterly and annually   | To stay connected with the local community by supporting initiatives like education through Shiksha, healthcare through Niramay, and environmental efforts under Paryavaran. Volunteering programs also give MosChip employees a chance to give back and make a real difference where it matters most.   |
| Regulatory Bodies | No   | Statutes and regulations  | Need-based   | To stay aligned with India's policies on climate change, energy use, water conservation, waste management, and protecting biodiversity, along with the broader Sustainable Development Goals (SDGs). It also involves understanding and following CSR and tax regulations in the regions where we operate, and ensuring our practices respect labor laws and human rights. |

## Leadership Indicators

- 1. Provide the processes for consultation between stakeholders and the Board on economic, environmental, and social topics or if consultation is delegated, how is feedback from such consultations provided to the Board.**

The Company maintains regular conversations with both internal and external stakeholders such as employees, investors, customers, regulators, and suppliers to understand and prioritize the issues that matter most to the business and its long-term success. These discussions offer valuable insights that help guide the Company's overall strategy and sustainability efforts.

Feedback and key points raised through these interactions are shared with the Board of Directors, ensuring that important stakeholder concerns are considered when making major decisions. A clear process is in place to review suggestions, address concerns, and resolve grievances. Depending on the seriousness and relevance of the matter, it is passed on to the appropriate Board committee for further review and action.

- 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,

The company is strongly committed to working closely with its employees, clients, partners, and communities to help build a fairer, healthier, and more sustainable world using the power of technology and engineering. Regular interaction with stakeholders helps us better understand their needs, gather useful input, and pinpoint issues that play a key role in how we create value.

Through our materiality assessment, we stay in tune with what matters most to stakeholders, keep pace with changing regulations, and respond to global sustainability trends. This process helps us identify priority areas and set clear, actionable KPIs that guide our business decisions. By focusing on what truly matters, we aim to make a meaningful impact and set strong, measurable ESG goals that shape how we operate today and into the future.

- 3. Provide details of instances of engagement with, and actions 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 2024-25  |  |             | FY 2023-24  |                                       |             |
|------------------------|-------------|--|-------------|-------------|---------------------------------------|-------------|
|                        | Total (A)   | No. of employees / workers covered (B) | % (B / A)   | Total (C)   | No. of employees/ workers covered (D) | % (D / C)   |
| <b>Employees</b>       |             |  |             |             |                                       |             |
| Permanent              | 1405        | 1405                                   | 100%        | 1068        | 1068                                  | 100%        |
| Other than permanent   | 85          | 85                                     | 100%        | 39          | 39                                    | 100%        |
| <b>Total Employees</b> | <b>1490</b> | <b>1490</b>                            | <b>100%</b> | <b>1068</b> | <b>1068</b>                           | <b>100%</b> |

2. Details of minimum wages paid to employees and workers

| Category                    | FY 2024-25 |                       |           |                        |           | FY 2023-24 |                       |           |                        |           |
|-----------------------------|------------|-----------------------|-----------|------------------------|-----------|------------|-----------------------|-----------|------------------------|-----------|
|                             | 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) |
| <b>Employees</b>            |            |                       |           |                        |           |            |                       |           |                        |           |
| Permanent                   | 1405       | 0                     | 0         | 1405                   | 100%      | 1068       | 0                     | 0         | 1068                   | 100%      |
| Male                        | 953        | 0                     | 0         | 953                    | 100%      | 722        | 0                     | 0         | 722                    | 100%      |
| Female                      | 452        | 0                     | 0         | 452                    | 100%      | 346        | 0                     | 0         | 346                    | 100%      |
| Others                      | 0          | 0                     | 0         | 0                      | 0         | 0          | 0                     | 0         | 0                      | 0         |
| <b>Other Than Permanent</b> |            |                       |           |                        |           |            |                       |           |                        |           |
| Male                        | 59         | 0                     | 0         | 59                     | 100%      | 27         | 0                     | 0         | 27                     | 100%      |
| Female                      | 26         | 0                     | 0         | 26                     | 100%      | 12         | 0                     | 0         | 12                     | 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      | 316.06   | 0      | 0  |
| Key Managerial Personnel         | 2      | 84.01  | 0      | 0  |
| Employees other than BOD and KMP | 950    | 10.50  | 452    | 6.00   |

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

|   | FY 2024-25 | FY 2023-24 |
|---|------------|------------|
| Gross wages paid to females as % of total wages | 24.55%     | 25.49%     |

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 behavior 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 2024-2025 (Current Financial Year) |  |         | FY 2023-2024 (Previous Financial Year) |  |         |
|-----------------------------------|---------------------------------------|--|---------|--|--|---------|
|                                   | 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. 2024-25 (Current financial year) | F.Y. 2023-24 (Previous financial year) |
|---|---------------------------------------|--|
| Total Complaints reported under Sexual Harassment on 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 Prevention of Sexual Harassment (POSH) policy, 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 for the year:**

|                             | <b>% of your plants and offices that were assessed<br/>(by the entity or statutory authorities or third parties)</b> |
|-----------------------------|--|
| Child Labour                |  |
| Forced/Involuntary labour   |  |
| Sexual harassment           |  |
| Discrimination at workplace | 100% by the entity   |
| 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:**

|                                  |      |
|----------------------------------|------|
| Sexual Harassment                |      |
| Discrimination at workplace      |      |
| Child Labour                     |      |
| Forced Labour/Involuntary Labour | 100% |
| Wages                            |      |
| Others – please specify          |      |

Note: Declaration taken from vendor during onboarding 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

## PRINCIPLE 6: 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, in the following format:

| Parameter   | FY 2024-25        | FY 2023-24        |
|---|-------------------|-------------------|
| From Renewable Sources  |                   |                   |
| Total electricity consumption (A)   | -                 | -                 |
| Total fuel consumption (B)  | -                 | -                 |
| Energy consumption through other sources (C)  | -                 | -                 |
| <b>Total energy consumed from renewable sources (A+B+C)</b>   | <b>-</b>          | <b>-</b>          |
| <b>From non-renewable sources</b>   |                   |                   |
| Total electricity consumption (D)   | 1757.06 GJ        | 1713.36GJ         |
| Total fuel consumption (E)  | -                 | -                 |
| Energy consumption through other sources (F)  | -                 | -                 |
| Total energy consumed from non-renewable sources (D+E+F)  | 1757.06 GJ        | 1713.36 GJ        |
| <b>Total energy consumed (A+B+C+D+E+F)</b>  | <b>1757.06 GJ</b> | <b>1713.36 GJ</b> |
| Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations) GJ/Million   | 0.4537            | 0.7688            |
| Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP) GJ/Million | 0.0219            | 0.0372            |
| <b>Energy intensity in terms of physical output</b>   |                   |                   |
| Energy intensity (optional) – In terms of Employees: GJ/Total Number of permanent employees   | 1.2505            | 1.6042            |

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.

NA

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

| Parameter  | FY 2024-25 Current Financial Year | FY 2023-24 Previous Financial Year |
|--|-----------------------------------|------------------------------------|
| <b>Water withdrawal by source (in kilolitres)</b>  |                                   |                                    |
| (i) Surface water  | -                                 | -                                  |
| (ii) Groundwater   | -                                 | -                                  |
| (iii) Third party water  | -                                 | -                                  |
| (iv) Seawater / desalinated water  | -                                 | -                                  |
| (v) Others   | -                                 | -                                  |
| <b>Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)</b>  | <b>-</b>                          | <b>-</b>                           |
| <b>Total volume of water consumption (in kilolitres)</b>   | <b>12,732.840</b>                 | <b>10,861.560</b>                  |
| <b>Water intensity per rupee of turnover (water consumed / turnover) KL/Million</b>  | <b>3.2883</b>                     | <b>4.8741</b>                      |
| <b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP) Per Million</b> | <b>0.1591</b>                     | <b>0.2359</b>                      |
| <b>Water intensity in terms of physical output</b>   |                                   |                                    |
| <b>Water intensity (optional) – in terms of Employees: KL/Total Number of permanent employees</b>  | <b>9.06</b>                       | <b>10.17</b>                       |

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   | FY 2024-25      | FY 2023-24      |
|---|-----------------|-----------------|
| <b>Water discharge by destination and level of treatment (in kiloliters).</b> |                 |                 |
| (i) To Surface water  | -               | -               |
| - No Treatment  | -               | -               |
| - With treatment-please specify level of treatment                            | -               | -               |
| (ii) To Groundwater   | -               | -               |
| - No treatment  | -               | -               |
| - With treatment – please specify level of treatment                          | -               | -               |
| (iii) To Seawater   | -               | -               |
| - No treatment  | -               | -               |
| - With treatment-please specify level of treatment                            | -               | -               |
| (iv) Sent to third parties  | -               | -               |
| - No treatment  | -               | -               |
| - With treatment-please specify level of treatment                            | -               | -               |
| (v) Others  | -               | -               |
| - No treatment  | -               | -               |
| - With treatment-please specify level of treatment                            | 6,366.42        | 5,430.78        |
| <b>Total water discharged (in kiloliters)</b>                                 | <b>6,366.42</b> | <b>5,430.78</b> |

Note: The total water consumption for the MOSCHIP facility was 12,732.84 KL. Approximately 50% of this water (6,366.42 KL) is treated and reused within the building for flushing and landscaping. The remaining 50% (6,366.42 KL) is discharged as per local norms after treatment through the onsite STP/ETP. No untreated wastewater is discharged from the facility. The building is IGBC-certified, ensuring compliance with green building water management standards.

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.

#### 5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide 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   | FY 2024-25 | FY 2023-24 |
|-------------------------------------|--------|------------|------------|
| 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) & its intensity, in the following format:

| Parameter   | Unit                                   | FY 2024-25<br>(Current Financial Year) | FY 2023-24<br>(Previous Financial Year) |
|---|--|--|---|
| <b>Total Scope 1 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                           | Tonnes of CO <sub>2</sub> equivalent   | 0.9428                                 | 0.4728                                  |
| <b>Total Scope 2 emissions</b><br>(Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available)                           | Tonnes of CO <sub>2</sub> equivalent   | 355.069                                | 346.238                                 |
| <b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b><br>(Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)   | T CO <sub>2</sub> Equivalent / Million | 0.0919                                 | 0.1555                                  |
| <b>Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP) | Per Million                            | 0.0044                                 | 0.0075                                  |
| <b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>   |  | -                                      | -                                       |
| <b>Total Scope 1 and Scope 2 emission intensity</b> (optional) – In terms of Employees: T CO <sub>2</sub> / Total Number of permanent employees   |  | 0.2533                                 | 0.3246                                  |

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.

Yes. Scope 1 & 2 are calculated by using Ghg Protocol and carried out by BhumiMithr Sustainability Solutions Pvt Ltd

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 daylighting, 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  | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| <b>Total waste generated (in metric tonnes)</b>  |            |            |
| 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) | -          | -          |

| Parameter  | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| Other Non-hazardous waste generated (H). Please specify, if any. (Food waste and other general waste)  | -          | -          |
| <b>Total (A+B + C + D + E + F + G + H)</b>   | <b>0.8</b> | <b>-</b>   |
| <b>Waste intensity per rupee of Turnover</b> (Total waste generated /Revenue from operations) per million  | 0.000206   | -          |
| <b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total waste generated / Revenue from operations adjusted for PPP) per million | 0.000010   | -          |
| <b>Waste intensity in terms of physical output</b>   | -          | -          |
| <b>Waste intensity</b> (optional) – In terms of Employee: Metric Tonnes/ Total Number of permanent employees   | 0.00063    | -          |
| <b>For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)</b>                         |            |            |
| <b>Category of waste</b>   |            |            |
| (i) Recycled   | 0.8        | -          |
| (ii) Re-used   | -          | -          |
| (iii) Other recovery operations  | -          | -          |
| <b>Total</b>   | <b>0.8</b> | <b>-</b>   |
| <b>For each category of waste generated, total waste disposed of by nature of disposal method (in metric tonnes)</b>   |            |            |
| <b>Category of waste</b>   |            |            |
| (i) Incineration   | -          | -          |
| (ii) Landfilling   | -          | -          |
| (iii) Other disposal operations  | -          | -          |
| <b>Total</b>   | <b>-</b>   | <b>-</b>   |

Note: In the previous reporting year, no e-waste was generated at the MOSCHIP facility. In the current reporting year, e-waste has been generated and has been collected, segregated, and sent for recycling through authorized e-waste recyclers in compliance with applicable regulations. The facility continues to follow responsible e-waste management practices to minimize environmental impact.

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 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 thereunder (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 kilolitres):**

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

**Name of the area:** Not Applicable

**Nature of operations:** Not Applicable

**Water withdrawal, consumption and discharge:** Not Applicable

2. **Please provide details of total Scope 3 emissions & its intensity, in the following format:**

| Parameter   | Unit  | FY 2024-25 | FY 2023-24 |
|---|---|------------|------------|
| Total Scope 3 emissions (Break-up of the GHG into CO <sub>2</sub> , CH <sub>4</sub> , N <sub>2</sub> O, HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub> , if available) | Metric tonnes of CO <sub>2</sub> equivalent |            |            |
| Total Scope 3 emissions per rupee of turnover   | MT CO <sub>2</sub> e / Million Rs           | -          | -          |
| Total Scope 3 emission intensity (optional) – the relevant 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 outcome of such initiatives, as per the following format:**

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: <https://moschip.com/wp-content/uploads/2024/07/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 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 |
|--------|--|---|---|
| -      | -  | -   | -   |

**8. How many Green Credits have been generated or procured by the listed entity**

Nil

**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 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 anticompetitive 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**

Details of public policy positions advocated by the entity:

| S.No | Public policy advocated | Method resorted for such advocacy | Whether information available in public domain? (Yes/No) | Frequency of Review by Board | 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 project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

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:

|  | FY 2024-25 | FY 2023-24 |
|--|------------|------------|
| Directly sourced from MSME/small producers | 2%         | 0%         |
| Directly from within India                 | 100%       | 0%         |

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     | FY 2024-25 | FY 2023-24 |
|--------------|------------|------------|
| Rural        | 0          | 0          |
| Semi-Urban   | 0          | 0          |
| Urban        | 0          | 0          |
| Metropolitan | 100%       | 100%       |

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

### Leadership Indicators

- 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
- Provide the following information on CSR projects undertaken by your entity in designated aspirational districts as identified by government bodies:** None
- Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups?** Not Applicable
  - From which marginalized /vulnerable groups do you procure?** Not Applicable
  - What percentage of total procurement (by value) does it constitute?** Not Applicable
- 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
- 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
- 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.    | Sponsorship to “Ustad Bade Ghulam Ali Khan National Festival of Music and Dance event 2024 in the Aid of Autism Ashram”   | 100  | Not assessable   |
| 2.    | Providing infrastructure facility to SGRK Govt High School, Gudivada, Krishna District, Andhra Pradesh.   | 150 students                               | Not assessable   |
| 3.    | Creating infrastructure facilities at Department of Electronics and Communications Engineering, University College of Engineering, Osmania University, Hyderabad. | 500+ students                              | Not assessable   |

**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 2024-25               |                                   |                | FY 2023-24               |                                   |                |
|--------------------------------|--------------------------|-----------------------------------|----------------|--------------------------|-----------------------------------|----------------|
|                                | 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 framework/policy on cyber security and risks related to data privacy? (Yes/No) If available, provide the weblink 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; cyber security 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

# “Annexure I” to the Directors Report

## Annual Report on CSR Activities

### 1. Brief outline on CSR Policy of the Company

Corporate Social Responsibility (CSR) has been a strong-standing commitment at MosChip Technologies Limited (the “Company”) and forms an integral part of our activities. Accordingly, Corporate Social Responsibility (“CSR”) Policy is rooted in the Company’s core values of quality, reliability and trust guided by best practices, and driven by our aspiration for excellence in the overall performance of our business. Through its various initiatives, the Company endeavors to play a relevant role by serving society and programmes that address gaps in basic societal requirements.

The Company recognizes that Corporate Social Responsibility is not merely compliance; it is a commitment to support initiatives that measurably improve the lives of underprivileged.

The objective of our CSR policy is to actively contribute to the social, environmental and economic development of the society in which we operate.

### 2. Composition of CSR Committee

Pursuant to the provisions of Section 135(9) of the Companies Act, 2013 and in view of the fact that the requirement to make spends on account of CSR obligations was less than ₹50 lakh, the CSR Committee was not required to be formed, and the Board of Directors will discharge the functions of CSR Committee.

### 3. Provide the web-link(s) where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company:

The details are available on our website at: <https://moschip.com/wp-content/uploads/2023/06/CSR-policy.pdf>

### 4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable:

As the Company is not having average CSR obligation of ₹ 10 Crores or more in pursuance of subsection (5) of section 135 of the Act, impact assessment is not applicable to the Company.

5. (a). Average net profit of the company as per sub-section (5) of section 135: ₹ 696.81 lakhs
- (b). Two percent of average net profit of the company as per sub-section (5) of section 135: ₹ 13.94 Lakhs
- (c). Surplus arising out of the CSR projects or programs or activities of the previous financial years: Nil
- (d). Amount required to be set off for the financial year, if any: Nil
- (e). Total CSR obligation for the financial year [(b)+(c)-(d)]: ₹13.94 lakhs
6. (a). (i) Details of CSR amount spent against ongoing projects for the financial year: Nil

(ii) Details of CSR amount spent against other than ongoing projects for the financial year:

| (1)<br>Sl. No. | (2)<br>Name of the Project                                | (3)<br>Item from the list of activities in schedule VII to the Act. | (4)<br>Local Area (Yes/No). | (5)<br>Location of the project. |           | (6)<br>Amount spent for the project (in ₹). | (7)<br>Mode of implementation - Direct (Yes/No). | (8)<br>Mode of implementation - through implementing agency.             |                          |
|----------------|---|---|-----------------------------|---------------------------------|-----------|---|--|--|--------------------------|
|                |   |   |                             | State.                          | District. |   |  | Name.  | CSR registration number. |
| 1              | Promoting Art & Culture.                                  | Promoting Art & Culture.  | Yes                         | Telangana                       | Hyderabad | 5,00,000                                    | No   | Sangitajaly Foundation   | CSR00033514              |
| 2              | Promoting education, employment enhancing vocation skills | Promoting education, employment enhancing vocation skills           | No                          | Andhra Pradesh                  | Krishna   | 94,000                                      | Yes  | SGRK Govt High School  | Not applicable           |
| 3              | Promoting education, employment enhancing vocation skills | Promoting education, employment enhancing vocation skills           | Yes                         | Telangana                       | Hyderabad | 8,00,000                                    | yes  | Department of ECE, University College of Engineering, Osmania University | Not applicable           |
| <b>Total</b>   |   |   |                             |                                 |           | <b>13,94,000</b>                            |  |  |                          |

(b). Amount spent in Administrative Overheads: Nil

(c). Amount spent on Impact Assessment, if applicable: Nil

(d). Total amount spent for the Financial Year [(a)+(b)+(c)]: ₹ 13.94 Lakhs

(e). CSR amount spent or unspent for the Financial Year:

| Total Amount Spent for the Financial Year. (in ₹) | Amount Unspent (in ₹)  |                   |  |         |                   |
|---|--|-------------------|--|---------|-------------------|
|   | Total Amount transferred to Unspent CSR Account as per section 135(6). |                   | Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5). |         |                   |
|   | Amount.  | Date of transfer. | Name of the Fund   | Amount. | Date of transfer. |
| ₹ 13.94 Lakhs                                     | --   | --                | --   | --      | --                |

(f) Excess amount for set off, if any

| Sl. No. | Particular  | Amount (in ₹) |
|---------|---|---------------|
| (1)     | (2)   | (3)           |
| (i)     | Two percent of average net profit of the company as per sub section 5 of section 135                        | ₹ 13.94 Lakhs |
| (ii)    | Total amount spent for the Financial Year   | ₹ 13.94 Lakhs |
| (iii)   | Excess amount spent for the financial year [(ii)-(i)]   | Nil           |
| (iv)    | Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any | Nil           |
| (v)     | Amount available for set off in succeeding financial years [(iii)-(iv)]                                     | Nil           |

**7. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years:**

| 1      | 2                           | 3   | 4  | 5  | 6   |                  | 7  | 8                  |
|--------|-----------------------------|---|--|--|---|------------------|--|--------------------|
| Sl. No | Preceding Financial Year(s) | Amount transferred to unspent CSR Account under sub section (6) of Section 135 (in ₹) | Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in ₹) | Amount Spent in the Financial Year (in Rs) | Amount transferred to a Fund as specified under Schedule VII as per second proviso to subsection (5) of section 135, if any |                  | Amount remaining to be spent in succeeding Financial Years (in Rs) | Deficiency, if any |
|        |                             |   |  |  | Amount (in Rs)  | Date of Transfer |  |                    |
| 1      | FY-1                        | -   | -  | -  | -   | -                | -  | -                  |
| 2      | FY-2                        | -   | -  | -  | -   | -                | -  | -                  |
| 3      | FY-3                        | -   | -  | -  | -   | -                | -  | -                  |

**8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year:** Not Applicable

**9. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per subsection (5) of section 135:** Not Applicable

for and on behalf of the Board of Directors of

Place: Hyderabad  
Date: 30<sup>th</sup> July, 2025

**K. Pradeep Chandra**  
Director and Chairman  
Din: 05345536