



Date: 06<sup>th</sup> September, 2024

To  
The General Manager – Listing  
Department of Corporate Service  
BSE Limited,  
PJ Towers, Dalal Street,  
Mumbai – 400001.

Dear Sir/Madam,

**Sub: Business Responsibility and Sustainability Report for the Financial Year ended 31<sup>st</sup> March, 2024**

**Ref: MosChip Technologies Ltd – 532407**

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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 2023-24. The BRSR also forms the part of the 25<sup>th</sup> Annual Report of the Company for the Financial Year 2023-24, submitted to the exchanges vide letter dated 06<sup>th</sup> September, 2024.

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

Thanking You,

**For MosChip Technologies Limited.**

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

Encl: As above

**MosChip Technologies Limited**

7<sup>th</sup> Floor, My Home Twitza, TSIC 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 'I' TO THE DIRECTORS' REPORT

## BUSINESS RESPONSIBILITY &amp; SUSTAINABILITY REPORTING

## SECTION A : GENERAL DISCLOSURES

I. Details of the Listed entity

1. Corporate Identity Number (CIN) of the Company	<b>L31909TG1999PLC032184</b>
2. Name of the Company	MOSCHIP TECHNOLOGIES LIMITED
3. Year of Incorporation	27-07-1999
4. Registered address	7th 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	7th Floor, My Home Twitza, Plot No.30/A Sy.No.83/1, TSIIIC Hyderabad Knowledge City, Raidurg, Panmaktha Rangareddi, Hyderabad, Telangana- 500081
6. E-mail id	Suresh.cs@moschip.com
7. Telephone	+91 40 6622 9292
8. Website	<b>WWW.MOSCHIP.COM</b>
9. Financial Year reported	April 1, 2023 to March 31, 2024
10. Name of the Stock Exchange(s) where shares are listed:	BSE Limited
11. Paid-up Capital	Rs.37,62,71,598 /-
12. Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Name:- Suresh Bachalakura Designation:- Company Secretary & Compliance Officer Email Id:- Suresh.cs@moschip.com Telephone Number:- 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):	The disclosures under this report are made on a standalone basis
14. Name of assurance provider	Not Applicable
15. Type of assurance obtained	Not Applicable

**II. Products/services**

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

S. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1	Design Services	Semiconductor & Embedded design services	100 %

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

S. No.	Product/Service	NIC Code	% of total Turnover contributed
1	Design Services	62,011	100 %

**III. Operations**

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

Location	Number of offices
National	04
International	02

**19. Markets served by the entity:**

**a. Number of locations**

Locations	Number
National (No. of States)	04 States (Telangana, Karnataka, Gujarat & Maharashtra)
International (No. of Countries)	01, USA

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

Exports revenue constitute more than 22.33 % of the total revenue.

**c. A brief on types of customers**

The company's customers are from industries like EDA Tools, PCB's, CPU, GPU's, System-of-chips, FPGAs, and other Tier 1 and Tier 2 suppliers across the globe.

**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	
			No. (B)	% (B / A)	No. (C)	% (C / A)
<b>EMPLOYEES</b>						
1.	Permanent (D)	1068	722	68%	346	32%
2.	Other than Permanent (E)	39	27	69%	12	31%
3.	<b>Total employees (D + E)</b>	1107	749	68%	358	32%

**WORKERS**

4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	<b>Total Workers (F +G)</b>	-	-	-	-	-

**b. Differently abed Employees and workers**

S. No.	Particulars	Total	Male		Female	
		(A)	No. (B)	% (B / A)	No. (C)	% (C / A)
<b>DIFFERENTLY ABLED EMPLOYEES</b>						
1.	Permanent (D)	-	-	-	-	-
2.	Other than Permanent (E)	-	-	-	-	-
3	<b>Total employees (D + E)</b>	-	-	-	-	-

**DIFFERENTLY ABLED WORKERS**

4	Permanent (F)	-	-	-	-	-
5	Other than Permanent (G)	-	-	-	-	-
6	<b>Total employees (F +G)</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**

	Total	No. and percentage of Females	
	(A)	No. (B)	% (B / A)
Board of Directors	8	1	12.5
Key Management Personnel	3	0	0

**22. Turnover rate for permanent employees and workers**

(Disclose trends for the past 3 years)

	FY Apr'23-Mar'24 (Turnover rate in current FY)			FY Apr'22-Mar'23 (Turnover rate in previous FY)			FY Apr'21-Mar'22 (Turnover rate in the year print to the previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	6.89%	4.15%	10.24%	11.98%	5.34%	17.32%	11.74%	5.30%	17.05%
Permanent Workers	-	-	-	-	-	-	-	-	-

**V. Holding, Subsidiary and Associate Companies (including joint ventures)**

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

S. No.	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	45.10%	No
2	MosChip Institute of Silicon Systems	Subsidiary	100	No
3	MosChip Technologies, USA	Subsidiary	100	No
4	MosChip Technologies WLL, Bahrain	Subsidiary	100	No
5	Softnautics Inc	Subsidiary	100	No

**VI. CSR Details**

24. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) **YES**

(ii) Turnover (in Rs.) 22,283.89 Lakhs

(iii) Net worth (in Rs.) 27,381.32 Lakhs

**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:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)  (If Yes, then provide web-link for grievance redress policy)	FY 2023-2024 Current Financial Year			FY 2022-2023 Previous Financial Year		
		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	NA	NA	NA	NA	NA	NA
Investors (Other than shareholders)	Yes	NA	NA	NA	NA	NA	NA

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/No)  (If Yes, then provide web-link for grievance redress policy)	FY 2023-2024 Current Financial Year			FY 2022-2023 Previous Financial Year		
		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*	NA	NA	NA	NA	NA	NA
Employees and workers	Yes**	NA	NA	NA	NA	NA	NA
Customers	Yes@	NA	NA	NA	NA	NA	NA
Other (please specify)	NA	NA	NA	NA	NA	NA	NA

# The policies guiding the Company's conduct, including the grievance redressal mechanism, are available on the Company's website at <https://moschip.com/policies-documents/>

\* 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.

\*\* The Company's Whistle Blower Policy is available to all employees and workers. The Company offers various communication channels, including an email address, and written complaints, to address any grievances through the Whistle Blower mechanism.

<https://moschip.com/wp-content/uploads/2024/03/Whistle-Blower-Policy.pdf>

@ Multiple communication channels are in place for customers like project reviews, periodic meetings at various levels.

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

S.No.	Material issue identified	Indicate whether risk or opportunity (R/O)	Rationale for identifying the risk / opportunity	In case of risk, approach to adapt or mitigate	Financial implications of the risk or opportunity (Indicate positive or negative implications)
1.	Employee well-being, health and Safety	Risk	The Company's people are important to it, and its vision includes 'to be a preferred employer of choice,' towards which health and well-being is essential.	Wellness & safety: We are a cognitive enterprise that values above all its human and intellectual capital as the main source of our customer value proposition and competitive advantage. We care deeply about our people's physical wellness and safety as well as emotional well-being.	Positive
2.	Data Privacy & Security	Risk & Opportunity	It is important to safeguard the enterprise data and also to fulfil the contractual responsibility to customers. The increasing landscape of data privacy laws across the globe also possess a risk of penalties on non-compliances and reputational loss. (Risk)	Enhanced cyber security measures like robust processes, policies, awareness and sensitization programmes.	Positive
3.	Diversity, Equity and Inclusion.	Opportunity	As devices become smart and connected, they also become vulnerable to attacks. This presents a good opportunity to secure equipment and create a safe environment for our operations. (Opportunity)  In line with the Company's Code of Conduct and stakeholder expectations	Developing capability and demonstrator to address potential commercial opportunity	Positive
4.	Waste	Risk	Aligning with the principle of reducing resource use.	Reduction of waste by awareness and responsible disposal leading to recycling.	Positive

5.	Water	Opportunity	Though the company's operations are not water-intensive, the overall functioning of the company, including employee well-being and facility maintenance, requires a significant amount of water. From restroom facilities and kitchen areas water is essential.	Implementing water-efficient fixtures, monitoring and addressing leaks promptly, and promoting water-conscious behaviors among employees are key steps in minimizing the company's water footprint. As businesses continue to embrace environmental responsibility, optimizing water usage becomes an integral part of the broader sustainability strategy of the company.	Positive
6.	Corporate Governance and Conduct	Opportunity	Corporate governance is critical for the success of MosChip and any risks can result in reputation loss and damage to stakeholder trust and business disruption.	Periodical internal reviews, audit and presentations on changes introduced by regulators.	Positive
7.	Talent risk due to huge demand for talent globally and attrition	Risk & Opportunity	<ul style="list-style-type: none"> <li>• The company's ability to attract, develop, motivate, and retain talent is critical to its business success.</li> <li>• Talent scarcity can lead to poaching of the company's employees and result in higher attrition. This can disrupt ongoing projects, slow down planned ramp ups and affect revenue growth.</li> <li>• Inability to scale up experienced professionals with niche digital skills from the market, can also impact MosChip' ability to grow. (Risk)</li> </ul>	<ul style="list-style-type: none"> <li>• Commitment to organic talent development, best in class learning and development, career growth linkage to cross-skilling / upskilling, preference to internal talent for new leadership positions, all incentivize planning of longer-term careers in MosChip and improved retention.</li> <li>• Reduce talent acquisition cycle time to improve joining rates through innovative practices.</li> <li>• Focused employee engagement to reduce attrition, increase sense of belonging and build capability to capture the demand from the market.</li> </ul>	Positive



			<ul style="list-style-type: none"> <li>Talent scarcity in major markets is impeding enterprises' ability to staff projects, increasing the propensity to outsource.</li> <li>Superior talent retention by MosChip can result in greater delivery certainty and therefore a differentiated positioning for the company, driving market share gains. (Opportunity)</li> </ul>	<ul style="list-style-type: none"> <li>Proactive pitches to clients for operating model transformations leveraging AI and automation, or managed services models to enable tapping into global talent pools.</li> <li>Commitment to organic talent development, best in class learning and development, career</li> <li>growth linkage to cross-skilling / upskilling, preference to internal talent for new leadership positions, all incentivize planning of longer-term careers in Moschip and best in class talent retention.</li> </ul>	Positive
8.	Currency volatility	Risk	<ul style="list-style-type: none"> <li>Volatility in currency exchange movements results in transaction and translation exposure. Moschip functional currency is the Indian Rupee. Appreciation of the Rupee against any major currency could impact the reported revenue in Rupee terms, the profitability and also result in collection losses.</li> <li>Conversely, depreciation could optically inflate revenues and earnings, distorting stakeholder perceptions of the underlying business momentum.</li> </ul>	<ul style="list-style-type: none"> <li>Contractual Agreements: Negotiate contracts with vendors and customers that include fixed pricing in the respective currencies. This way, both parties share the currency risk, and sudden fluctuations won't directly impact.</li> </ul>	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									
<b>Disclosure Questions</b>		P	P	P	P	P	P	P	P	P
		1	2	3	4	5	6	7	8	9
<b>Policy and management processes</b>										
1.a.	Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Y	Y	Y	Y	Y	Y	NA	Y	Y
b.	Has the policy been approved by the Board? (Yes/No)	Y	Y	Y	Y	Y	Y	NA	Y	Y
c.	Web Link of the Policies, if available	Y	Y	Y	Y	Y	Y	NA	Y	Y
P1 & P4 : MosChip Code of Conduct, Nomination and Remuneration Policy, Whistle Blower Policy & Risk Management Policy Weblink: <a href="https://moschip.com/policies-documents/">https://moschip.com/policies-documents/</a> P4 and P8 : CSR Policy Weblink: <a href="https://moschip.com/wpcontent/uploads/2023/06/CSR-policy.pdf">https://moschip.com/wpcontent/uploads/2023/06/CSR-policy.pdf</a> P3 & P4- Policy on prevention of sexual harassment of employees: <a href="https://moschip.com/wp-content/uploads/2017/02/PreventionOfSexualHarssementPolicy-1.pdf">https://moschip.com/wp-content/uploads/2017/02/PreventionOfSexualHarssementPolicy-1.pdf</a>										
2.	Whether the entity has translated the policy into procedures. (Yes / No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
3.	Do the enlisted policies extend to your value chain partners? (Yes/No)	Y	Y	Y	Y	Y	Y	Y	Y	Y
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) adopted by your entity and mapped to each principle.	ISO 9001:2015 – Quality Management System								
5.	Specific commitments, goals and targets set by the entity with defined timelines, if any.	N	N	N	N	N	N	N	N	N
6.	Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	NA	NA	NA	NA	NA	NA	NA	NA	NA

Governance, Leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure) At Moschip, responsible business practices are integral to our mission and vision. As we present this year's Business Responsibility Report, we reaffirm our commitment to Environmental, Social, and Governance (ESG) principles. We've set ambitious goals to conserve resources, promote diversity, and maintain high governance standards, aligned with global sustainability frameworks. While our journey toward sustainability has had its challenges, we remain dedicated to overcoming them and creating long-term value for all stakeholders. Our commitment to accountability and ethical operations drives us to continue this journey with determination.																			
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (ies).					<b>Name: Srinivasa Rao Kakumanu</b> <b>Designation: Managing Director &amp; CEO</b> <b>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.					Yes, the stakeholders relationship committee constituted by the Board														
10. Details of Review of NGRBCs by the Company:																			
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		P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P	P
		1	2	3	4	5	6	7	8	9	1	2	3	4	5	6	7	8	9
		D	D	D	D	D	D	D	D	D	Q	H	Q	Q	Q	H	H	Q	Q
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances		There are no statutory violations/Non-compliances with respect to each principle in the company.																	
MosChip Quality Management System Integrates the Industry requirements, best practices, frame works, and standards, this includes ISO 9001:2015. The Company complies with international laws, principles and norms, including those in the Universal declaration of Human Rights, ILO Declaration on Fundamental principles and Rights at Work, and United Nations Guiding on Business and Human Rights.																			
11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency? (Yes/No). If yes, provide name of the agency.					P	P	P	P	P	P	P	P	P						
					1	2	3	4	5	6	7	8	9						
					N	N	N	N	N	N	N	N	N						
12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:																			
QUESTIONS					P	P	P	P	P	P	P	P	P	P					
					1	2	3	4	5	6	7	8	9						
The entity does not consider the Principles material to its business (Yes/No)					NA														
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)																			
The entity does not have the financial or/human and technical resources available for the task (Yes/No)																			
It is planned to be done in the next financial year (Yes/No)																			
Any other reason (please specify)																			

**SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE**

**PRINCIPLE 1 Businesses should conduct and govern themselves with integrity, and in a manner that is Ethical, Transparent and Accountable.**

MosChip Technologies limited is a Semiconductor design services Company, the Company has established its code of conduct that encompasses employees, customers, shareholders, suppliers, partner and have the necessary systems to monitor and improve.

**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	Business Responsibility and Sustainability	100
Key Managerial Personnel	4	The KMP participated in Sessions on the MosChip Code of Conduct, business ethics, strategy, risk, ESG matters, workplace conduct, Law & Compliance.	100
Employees other than BoD and KMPs	4	P1,P3,P6,	100
Workers	NA	NA	NA

- 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 Obligations) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine	NA	NIL	NIL	NA	NA
Settlement	NA	NIL	NIL	NA	NA
Compounding fee	NA	NIL	NIL	NA	NA
Non-Monetary					
	NGRBC Principle	Name of the regulatory/enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)	
Imprisonment	NIL	NIL	NA	NA	
Punishment	Nil	Nil	NA	NA	

3. 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.

Case Details	Name of the regulatory/enforcement agencies/ judicial institutions
NA	NA

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.

Yes, the Company has formulated anti-bribery policy to ensure that appropriate and adequate procedures are in place to prevent the Company's involvement in any activity involving bribery or corruption even where the involvement may be unintentional. The policy is available at <https://secureservercdn.net/160.153.138.219/lj8.c14.myftpupload.com/wp-content/uploads/2021/02/Anti-Bribery-Policy-MosChip.pdf>

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 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Directors	NIL	NIL
KMPs	NIL	NIL
Employees	NIL	NIL
Workers	NIL	NIL

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

	FY 2023-2024 (Current Financial Year)		FY 2022-2023 (Previous Financial Year)	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	NIL	NA	NIL	NA
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	NIL	NA	NIL	NA

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. **NA**
8. Number of days of accounts payables ((Accounts payable \*365) / Cost of goods/services procured) in the following format:

	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Number of days of accounts payable	70 Days	84 Days

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 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	-	-
	b. Number of trading houses where purchases are made from	-	-
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	-	-
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	-	-
	b. Number of dealers / distributors to whom sales are made	-	-
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	-	-
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	NIL	NIL
	b. Sales (Sales to related parties / Total Sales)	31 %	31 %
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	92 %	96 %
	d. Investments (Investments in related parties / Total Investments made)	NIL	NIL

**Leadership Indicators**

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

Total number of awareness programmes held	Topics / principles covered under the training	%age of value chain partners covered (by value of business done with such partners) under the awareness programmes
-	-	-

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.- **Yes**

Company's Code of Conduct contains provisions for conflict of Interest. The provisions are as follows:

The Directors and Senior Management Personnel shall not engage in any activity, business, or relationship, which may be in conflict with the interest of the Company or prejudicial to the Company's interest. They should avoid transacting company business with their relative or with a firm/ company in which either they themselves or their relative are interested or plays any significant role and in case such related party transaction is unavoidable, it must be made only after proper and fullest disclosure to the Board.

The Directors and Senior Management Personnel shall also not accept gifts from persons or firms who deal with the Company, or are seeking to deal with the Company, where the gift is being made in order to influence the director's actions as a member of the Board, or where acceptance of the gift could create the appearance of a conflict of interest.

The Directors and Senior Management Personnel shall not have any financial interest, including through a relative directly or indirectly, in any organization if that interest would give or appear to give a conflict of interest with the Company. The Directors and Senior Management Personnel shall be particularly sensitive to financial interests in competitors, suppliers, customers, distributors and strategic partners.

It is clarified that it would not be a conflict of interest for the Director & Senior Management Personnel of the Company or members of their immediate family to have dealings in normal course with and to obtain services from persons or entities who also deal/provide services to the Company, including legal, accounting or brokerage services, loans & services from banks or insurance from insurance companies etc., at rates customary for similarly situated customers.

**PRINCIPLE 2 Businesses should provide goods and services in a manner that is sustainable and safe**  
**Essential Indicators**

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

	Current Financial Year	Previous Financial Year	Details improvements of in Environmental and social impacts
R&D	NIL	NIL	NIL
Capex	NIL	NIL	NIL

- Does the entity have procedures in place for sustainable sourcing? (Yes/No) **No**
  - If yes, what percentage of inputs were sourced sustainably?
- 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 offering Semiconductor design services and does not manufacture any products. The Company has defined process for reuse, recycling and safe end-of-life disposal for the products used in its operations. The Company encourages reduced use of paper. 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 Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same. **NA**

**Leadership Indicators**

- 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 Product/Service	% of total of 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.
Not Applicable Moschip Technologies Limited is a Semiconductor design services Company and we do not produce any products. Life Cycle Perspective / Assessments (LCA) is not applicable for our services.					

- 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
There are no social or environmental concerns and / or risks arising from our service offerings		

- 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 re-used input material to total material	
	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Not Applicable.		

4. Of the products and packaging reclaimed at end of life of products, amount (in metric tonnes) reused, recycled, and safely disposed, as per the following format:

Category	FY 2023-2024 (Current Financial Year)			FY 2022-2023 (Previous Financial Year)		
	Re-Used	Recycled	Safely Disposed	Re-Used	Recycled	Safely Disposed
Plastics (including packaging)	-	-	-	-	-	-
E-waste	-	-	-	-	-	-
Hazardous waste	-	-	-	-	-	-
Other waste	-	-	-	-	-	-

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

Indicate product category	Reclaimed products and their packaging materials as % of total products sold in respective category
Not Applicable	

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

MosChip Technologies recognizes that its employee's well-being is critical to its vision and values. The company has also developed systems to enable labour and human rights in its value chain.

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

	Total (A)	% of employee covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Employees</b>											
Male	722	722	100%	722	100%	-	-	32	2.9%	-	-
Female	346	346	100%	346	100%	21	1.9%	-	-	-	-
Total	1,068	1,068	100%	1,068	100%	21	7.4%	32	2.9%	-	-

<b>Other than Permanent Employees</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

**b. Details of measures for the well-being of workers:**

	Total (A)	% of workers covered by									
		Health Insurance		Accident Insurance		Maternity Benefits		Paternity Benefits		Day Care Facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
<b>Permanent Workers</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

<b>Other than Permanent Workers</b>											
Male	-	-	-	-	-	-	-	-	-	-	-
Female	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-



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

	FY 2023-2024 (Current Financial Year)	FY 2022-2023 (Previous Financial Year)
Cost incurred on well-being measures as a % of total revenue of the company	0.67%	0.81%

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

Benefits	FY 2023-2024 Current Financial Year			FY 2022-23 Previous Financial year		
	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	No. of workers covered as a % of total	Deducted and deposited with the authority (Y/N/N.A.)
PF	99.81 %	NA	Y	99.78 %	NA	Y
Gratuity	22.28 %	NA	Y	16.95 %	NA	Y
ESI	6.93 %	NA	Y	9.29 %	NA	Y
Others – Please Specify	-	-	-	-	-	-

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:

NA

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.

NA

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 %	100.00 %	-	-
Female	100 %	85.71 %	-	-
Total	100 %	94.34 %	-	-

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 Workers	Yes, the Company has implemented an open door approach for every employee, regardless of their position.
Other than permanent workers	In office various platforms to its employees for sharing their grievances and concerns, including HR helpdesk and emails to their supervisors.
Permanent Workers	Further the Company follows the Code of Conduct to employees encouraging employees to raise concerns about bribery and corruption, harassment and human rights issues, insider trading and many more.
Other than permanent workers	

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

Category	2023-24 ( Current financial year)			2022-23 ( Previous financial year)		
	Total employees/ workers in the respective category (A)	No. of employees/ workers in the respective categories, who are part of association(s) or union (b)	% (B/A)	Total employees/ workers in the respective category (C)	No. of employees/ workers in the respective categories, who are part of association(s) or union (D)	% (D/C)
<b>Total permanent Employees</b>	MosChip acknowledges and upholds the rights of its employees to peacefully associate and engage in collective bargaining. MosChip actively promotes employee participation through purpose driven group to enhance engagement and voice concerns.					
Male						
Female						
<b>Total permanent Workers</b>						
Male						
Female						

8. Training given to employees and workers

Category	FY 2023-24 Current financial year					FY 2022-23 Previous financial year				
	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(Permanent + Direct Customers)</b>										
Male	722	440	61%	298	41.27%	640	370	58%	298	47%
Female	346	194	56%	115	33.23%	286	156	55%	115	40%
Total	1068	634	59%	413	38.67%	926	526	57%	413	45%
<b>Workers</b>										
Male	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Female	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA

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.

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

Category	FY 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
<b>Employees</b>						
Male	722	654	91%	640	553	86%
Female	346	328	95%	286	250	87%
Total	1068	982	92%	926	803	87%

10. Health and safety management system:

<p>a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/ No). If yes, the coverage such system?</p> <p>Yes, MosChip has implemented health and safety management systems in line with ISO 9001:2015.</p>
<p>b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?</p> <p>MosChip Technologies Limited has several processes in place to identify work-related hazards and assess risks on a routine and non-routine basis, including:</p> <ul style="list-style-type: none"> <li>a) Hazard Identification and Risk Analysis (HIRA) process: MosChip Technologies Limited uses a structured approach to identify and evaluate potential hazards in its operations.</li> <li>b) Incident reporting by employees and workers: MosChip Technologies Limited encourages its employees and workers to report any incidents, accidents, or near-misses that occur in the workplace.</li> <li>c) Safety walkthroughs by the leadership and senior management: MosChip Technologies Limited conducts regular safety walkthroughs of its facilities to identify potential hazards and assess their risk.</li> </ul>
<p>c. Whether you have processes for workers to report the work related hazards and to remove themselves from such risks. (Y/N)</p> <p>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.</p>
<p>d. Do the employees/ workers of the entity have access to non-occupational medical and healthcare services? (Yes/no)</p> <p>Yes, MosChip Technologies has a doctor-in-campus facility and corporate tie-ups with the nearest multi-specialty hospitals for any emergencies</p>

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

Safety Incident/Number	Category	FY 2023-24 Current Financial Year	FY 2022-23 Previous Financial Year
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

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

The Company undertook various measures to ensure a safe and healthy workplace which include:

- Implementing Organisation Health and Safety System in line with ISO 9001:2015 standard
- Providing training through awareness programs on physical and mental well-being
- Mandating medical check-ups for high-risk categories
- Facilitating doctor on campus
- Counselling helpline one-to-one and 24\*7 telemedicine facility

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

Category	FY 2023-24 (Current Financial Year)			FY 2022-23 (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
Working Conditions	0	0	0	0	0	0
Health & Safety	0	0	0	0	0	0

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 working Conditions	Currently, no assessments have been made. However, the Company follows the process in its Risk register and does include medical conditions like Covid-19 and safety precautions.

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:-  
**NA**

<b>Leadership Indicators</b>							
1.	Does the entity extend any life insurance or any compensatory package in the event of death of (A) Employees (Y/N) <b>Yes</b> (B) Workers (Y/N). <b>No.</b>						
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: <b>Nil</b>						
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)  No, there are no transition assistance programs in place in the company.						
5.	Details on assessment of value chain partners <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 50%;">% of value chain partners (by value of business done with such partners) that were assessed</th> </tr> </thead> <tbody> <tr> <td>Health and safety practices</td> <td style="text-align: center;">0%</td> </tr> <tr> <td>Working Conditions</td> <td style="text-align: center;">0%</td> </tr> </tbody> </table>		% of value chain partners (by value of business done with such partners) that were assessed	Health and safety practices	0%	Working Conditions	0%
	% of value chain partners (by value of business done with such partners) that were assessed						
Health and safety practices	0%						
Working Conditions	0%						
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.  Not Applicable as our value chain partners were not assessed for Health and Safety practices and working conditions.						

**PRINCIPLE 4: Businesses should respect the interests of and be responsive to all its stakeholders**  
**Essential Indicators**

- Describe the processes for identifying key stakeholder groups of the entity stakeholder analysis and the key stakeholders include shareholders, customers, employees and Government.

The Company identifies any individual, group, or institution that contributes value to its business chain or is affected by its actions as a key stakeholder.

The following are the key stakeholders identified by the Company:

- Shareholders
- Employees
- Customers
- Academic Institutions
- Suppliers, Vendors and Partners Communities.

- List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Shareholder 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 provide information and update on the companies performance.
Employees	No	Code of conduct, trainings, workshops, employee touch base and grievance mechanisms	Need-based, quarterly	Rewards, training and development, wellness and safety measures.
Customers	No	Tech days at customer premise, events, conferences, trade shows, leadership meetings, programme reviews and satisfaction surveys	Need-based, half-yearly	Product/service information, customer feedback

Academic Institutions	No	MoU's, technology meetings, conferences and seminars	Ongoing basis	Capability development and research
Suppliers, Vendors and Partners	No	Supplier code of conduct, contracts, training & awareness and appraisals	Ongoing and need-based	Supplier sustainability
Communities	Yes	CSR Policy, volunteering programs	Quarterly and annually	Community Development
Regulatory Bodies	No	Statutes and regulations	Need-based	Statutory and regulatory compliances

**Leadership Indicators**

7. 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 engages in dialogues with both internal and external stakeholders to identify and prioritize material topics that significantly affect its business, reputation, and operations. The management then communicates these findings to the Board. This process ensures a comprehensive understanding of key issues and their impact on the organization's sustainability and success.
8. 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 policies and activities of the entity.  
The company is deeply committed to collaborating with its people, clients, partners, and communities to promote a more equitable, sustainable, and healthier world through technology and engineering. Regular engagement with stakeholders allows us to understand their expectations, gather insights, and identify issues that significantly affect our value creation. Our materiality assessment process ensures alignment with stakeholder priorities, evolving regulations, and global sustainability trends. By identifying key material topics, we establish actionable Key Performance Indicators (KPIs) that directly influence our strategic decision-making. This approach focuses our efforts on areas of maximum impact and enables us to set ambitious, measurable ESG targets for these critical topics, shaping our current policies and procedures
9. 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 2023-24 Current Financial Year			FY 2022-23 Previous Financial Year		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	Total (C) No. employees workers covered (D)	% (D / C)
Employees						
Permanent	-	-	-	-	-	-
Other than permanent	-	-	-	-	-	-
Total Employees	-	-	-	-	-	-

2. Details of minimum wages paid to employees and workers, in the following format:

Category	FY 2023-24 Current Financial Year					FY 2022-23 Previous Financial Year				
	Total (A)	Equal to Minimum Wage No. (B)	% (B/A)	More than Minimum Wage No. (C)	% (C/A)	Total (D)	Equal to Minimum Wage No. (E)	% (E/D)	More than Minimum Wage No. (F)	% (F/D)
	<b>Employees</b>									
<b>Permanent</b>	1068	-	-	1068	100%	926	-	-	926	100%
Male	722	-	-	722	100%	640	-	-	640	100%
Female	346	-	-	346	100%	286	-	-	286	100%
<b>Other than Permanent</b>	39	-	-	39	100%	188	-	-	188	100%
Male	27	-	-	27	100%	102	-	-	102	100%
Female	12	-	-	12	100%	86	-	-	86	100%
	<b>Workers</b>									
<b>Permanent</b>	-	-	-	-	-	--	-	-	-	-
Male	-	-	-	-	-	--	-	-	-	-
Female	-	-	-	-	-	--	-	-	-	-
<b>Other than Permanent</b>	-	-	-	-	-	--	-	-	-	-
Male	-	-	-	-	-	--	-	-	-	-
Female	-	-	-	-	-	--	-	-	-	-



3. Details of remuneration/salary/wages

a. Median remuneration/wages:

	Male		Female	
	Number	Median remuneration/ salary/ wages of the respective category (Rs. in lakhs)	Number	Median remuneration/ salary/ wages of the respective category (Rs in lakhs)
Board of directors (BoD)	2	220.24	-	-
Key Managerial Personnel	2	59.07	-	-
Employees other than BOD & KMP	710	8.50	355	5.63
Workers	All benefits extended to the contract workforce (workers) are in line with tatutory provisions and are extended by the respective contractor. As a principal Employer, MosChip Technologies is committed to ensuring compliance by means of frequent audits on contractors			

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

	FY 24 Current Financial Year	FY 23 Previous Financial Year
Gross wages paid to females as % of total wages	25.51%	24.92%

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.

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

MosChip Technologies Limited has several internal mechanisms in place to redress grievances related to human rights issues which includes:

- Open-door policy: The Company has an open-door policy that allows employees to raise any human rights concerns with their managers or supervisors
- Grievance redressal mechanism: The Company has a grievance redressal mechanism in place that allows employees to report any human rights violations or concerns anonymously.
- Code of conduct: The Company has a code of conduct that sets out MosChip Technologies commitment to human rights and ethical business practices.
- HR helpdesk: The Company's HR helpdesk helps employees to approach or raise any concerns related to human rights or other issues.
- Employee Feedback mechanism: employees to provide feedback and suggestions on various aspects of the Company's operations, including human rights. The system is designed to promote transparency and communication between employees and management.

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

	2023-24 (Current financial year)			2022-23 ( Previous financial year)		
	Filed during the year	Pending resolution at the end of the year	Remarks	Filed during the year	Pending resolution at the end of the year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child labour	-	-	-	-	-	-
Forced labour/involuntary labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

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

	F.Y. 2023-24 (Current financial year)	F.Y. 2022-23 ( 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 established multiple mechanisms to prevent adverse consequence to the complainant. This includes POSH, Grievance Redressal mechanism and ethics helpline to promote protected disclosures.

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

10. Assessments for the year:

Child Labour	The Company follows the laws, as applicable. Although no assessment was done by the Company and no complaints were received.
Forced/Involuntary labour	
Sexual harassment	
Discrimination at workplace	
Wages	
Others – Please specify	

Note: MosChip Technology design and development facilities are assessed as below ISO 9001: 2015 – For Quality Management System

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

<b>Leadership Indicators</b>													
1.	Details of a business process being modified / introduced as a result of addressing human rights grievances/ complaints. Nil												
2.	Details of the scope and coverage of any Human rights due-diligence conducted. Nil												
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												
4.	Details on assessment of value chain partners: <table border="1" style="margin-left: 20px;"> <tbody> <tr> <td>Sexual Harassment</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Discrimination at workplace</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Child Labour</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Forced Labour/Involuntary Labour</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Wages</td> <td style="text-align: center;">-</td> </tr> <tr> <td>Others – please specify</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>	Sexual Harassment	-	Discrimination at workplace	-	Child Labour	-	Forced Labour/Involuntary Labour	-	Wages	-	Others – please specify	-
Sexual Harassment	-												
Discrimination at workplace	-												
Child Labour	-												
Forced Labour/Involuntary Labour	-												
Wages	-												
Others – please specify	-												
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**

MosChip technologies limited integrates sustainability into its 'Design Digital' approach. The Company advocates environmental sustainability, energy efficiency and waste reduction in its operations and products/services.

Essential Indicators

1. Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>From Renewable Sources</b>		
Total electricity consumption (A)	Not assessed	Not assessed
Total fuel consumption (B)	Not assessed	Not assessed
Energy consumption through other sources (C)	Not assessed	Not assessed
<b>Total energy consumption (A+B+C)</b>		
<b>From Non-Renewable Sources</b>	Not assessed	Not assessed
Total electricity consumption (D)	Not assessed	Not assessed
Total fuel consumption (E)	Not assessed	Not assessed
Energy consumption through other sources (F)	Not assessed	Not assessed
<b>Total energy consumed from non-renewable sources (D+E+F)</b>	-	-
<b>Total energy consumed (A+B+C+D+E+F)</b>	-	-
<b>Energy intensity per rupee of turnover</b> (Total energy consumption/ turnover in rupees)	Not assessed	Not assessed
<b>Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total energy consumed / Revenue from operations adjusted for PPP)	Not assessed	Not assessed
<b>Energy intensity in terms of physical output</b>	Not assessed	Not assessed
Energy intensity (optional) – the relevant metric may be selected by the entity	-	-

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 2023-24 (Current Financial Year)	FY 2022-23 (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>Total volume of water consumption (in kilolitres)</b>	-	-
<b>Water intensity per rupee of turnover (Water consumed / turnover)</b>	-	-
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	-	-
<b>Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)</b> (Total water consumption / Revenue from operations adjusted for PPP)	-	-
<b>Water intensity in terms of physical output</b>	-	-
<b>Water intensity (optional) – the relevant metric may be selected by the entity</b>	-	-

Water consumption is not significantly material for our company since it is into the IT service business. However, the Company is currently baselining its water consumption across operations

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 2023-24 (Current Financial Year)	FY 2022-23 (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	-	-
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	-	-
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP)		
(Total water consumption / Revenue from operations adjusted for PPP)	-	-
Water intensity in terms of physical output	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-

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.

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation. Not Applicable.

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

Being an IT service organisation, there are no significant air emissions from our operations.

Parameter	Please specify unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
NOx	Kg	NA	NA
SOx	Kg	NA	NA
Particulate matter (PM)		NA	NA
Persistent organic pollutants (POP)		NA	NA
Volatile organic compounds (VOC)		NA	NA
Hazardous air pollutants (HAP)		NA	NA
Others – please specify		NA	NA

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 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Scope 1 emissions</b> (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	Not assessed	Not assessed
<b>Total Scope 2 emissions</b> (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	Not assessed	Not assessed
<b>Total Scope 1 and Scope 2 emissions per rupee of turnover</b>		Not assessed	Not assessed
<b>Total Scope 1 and Scope 2 emission intensity (optional)</b> – the relevant metric may be selected by the entity	tCO <sub>2</sub> e	Not assessed	Not assessed
<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)		Not assessed	Not assessed
<b>Total Scope 1 and Scope 2 emission intensity in terms of physical output</b>		Not assessed	Not assessed
<b>Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity</b>		Not assessed	Not assessed

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**



8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details. No.
9. Provide details related to waste management by the entity, in the following format:

Parameter	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
<b>Total Waste generated (in metric tonnes)</b>		
Plastic waste (A)	-	-
E-waste (B)	-	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	-
Battery waste (E)	-	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Break-up by composition i.e. by materials relevant to the sector)	-	-
<b>Total (A+B + C + D + E + F + G+ H)</b>	-	-
<b>Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)</b>	-	-
<b>Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)</b>	-	-
<b>Waste intensity in terms of physical output</b>	-	-
<b>Waste intensity (optional) – the relevant metric may be selected by the entity</b>	-	-
<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	-	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	-	-
<b>For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)</b>		
<b>Category of waste</b>		
(i) Incineration	-	-
(ii) Landfilling	-	-
(iii) Other disposal operations	-	-
Total	-	-

Waste is not significantly material for the IT Service Company since it is into the service business. However, the company is currently baselining its domestic waste footprint across large offices.

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

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.

Being a IT Service company, waste generation is very limited. The company has taken adequate steps to minimise the disposal waste quantum through its operations.

All recyclable waste collected at our branches is separated (dry and wet waste). The waste is then handed over to an authorised waste processor. Digitisation and automation has helped implement paperless processes, reduced consumption of paper through e-statements and e-receipts to customers and reduced paper procurements. We've adopted a strategy to radically reduce plastic consumables across our offices. We have eliminated plastic consumables and switched to reusable or sustainably sourced alternatives wherever possible

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:

We do not have any operations or offices in or around ecologically sensitive areas.

S. No.	Location of operations/offices	Type operations of	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) if no, the reasons thereof and corrective action taken, if any.
NA			

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web Web link
NA					

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 has complied with applicable environmental law/regulations/guidelines in India.

S. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective taken action if any
Nil				

**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:

(i) Name of the area

(ii) Nature of operations

(iii) Water withdrawal, consumption and discharge in the following format:

<b>Parameter</b>	<b>FY 2023-24 (Current Financial Year)</b>	<b>FY 2022-23 (Previous Financial Year)</b>
Water withdrawal by source (in kilolitres)		
(i) Surface water	-	-
(ii) Groundwater	-	-
iii) Third party water	-	-
(iv) Seawater / desalinated water	-	-
(v) Others	-	-
Total volume of water withdrawal (in kilolitres)	-	-
Total volume of water consumption (in kilolitres)	-	-
Water intensity per rupee of turnover (water consumed / Turnover)	-	-
Water intensity (optional) – the relevant metric may be selected by the entity	-	-
<b>Water discharge by destination and level of treatment (in kilolitres)</b>		
i) Into Surface water		
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(ii) Into Groundwater	-	-
- No treatment	-	-
- With treatment – please specify level of treatment	-	-
(iii) Into 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	-	-
<b>Total water discharged (in kilolitres)</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.

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

Parameter	Unit	FY 2023-24 (Current Financial Year)	FY 2022-23 (Previous Financial Year)
Total Scope 3 emissions (Break-up of the GHG into CO2, CH4, N2O, HFCs, PFCs, SF6, NF3, if available)	Metric tonnes of CO2 equivalent	-	-
Total Scope 3 emissions per rupee of turnover	-	-	-
Total Scope 3 emission intensity (optional) – the relevant metric may be selected by the entity	-	-	-

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.

- With respect to the ecologically sensitive areas reported at Question 11 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.**
- 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:

Sr. No	Initiative undertaken	Details of the initiative (Web-link, Outcome of the initiative if any, may be provided along-with summary)
Nil		

- Does the entity have a business continuity and disaster management plan? Give details in 100 words/ web link. **No**
- 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. **Nil**
- Percentage of value chain partners (by value of business done with such partners) that were assessed for environmental impacts. **None**

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

**MosChip Technologies Limited adheres to all applicable regulatory policies and has in place the necessary systems to monitor and Improve Compliance**

**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
NA		

No issues related to anti-competitive conduct were identified during FY2023-24, hence, no corrective action undertaken

**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 (Annually/ Half yearly/ Quarterly / Others – please specify)	Web Link, if available
NIL					

**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.

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
NA					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

S. No.	Name of Project for which R&R is ongoing	State	District	No. of Project Affected Families (PAFs)	% of PAFs covered by R&R	Amounts paid to PAFs in the FY (In INR)
NA						

3. Describe the mechanisms to receive and redress grievances of the community.  
Field Team supported by the Company identifies the concerns of the community when community members approach them. This is then resolved by NGO / CSR team independently/ mutually.

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

	2023-24 (Current financial year)	2022-23 (Previous financial year)
Directly sourced from MSME/small producers	-	-
Sourced directly from within the district and neighbouring districts	-	-

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	2023-24 (Current financial year)	2022-23 (Previous financial year)
Rural		
Semi-Urban		
Urban	100 %	100 %
Metropolitan		
(Place to be categorized as per RBI Classification System - rural / semi-urban / urban / metropolitan)		

**Leadership Indicators**

1. Provide details of actions taken to mitigate any negative social impacts identified in the Social Impact Assessments (Reference: Question 1 of Essential Indicators above): None

Details of negative social impact identified	Corrective action taken

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

S.No	State	Aspirational District	Amount spent (In INR)
NIL			

3. (a) Do you have a preferential procurement policy where you give preference to purchase from suppliers comprising marginalized /vulnerable groups? (Yes/No)-Nil  
 (b) From which marginalized /vulnerable groups do you procure? Nil  
 (c) What percentage of total procurement (by value) does it constitute?Nil

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

S.No	Intellectual Property based on traditional knowledge	Owned/ Acquired (Yes/No)	Benefit shared (Yes / No)	Basis of calculating benefit share
Not Applicable				

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

Name of authority	Brief of the Case	Corrective action taken
Not Applicable		

6. Details of beneficiaries of CSR Projects:

S.No	CSR Project	No. of persons benefitted from CSR Projects	% of beneficiaries from vulnerable and marginalized groups
Not Assessed. Company has not assessed the beneficiaries of CSR projects. In future, steps will be taken for capturing this data.			

**PRINCIPLE 9 Businesses engage with and provide value to their consumers in a responsible manner should**  
**Essential Indicators**

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback:  
 MosChip Technologies limited has a structured process and framework to capture, analyse and take action on customer complaints and concerns. All project proposals also have a clearly defined escalation matrix to raise such complaints. This is further supplemented by regular weekly CEO meetings with BU Heads and Sales Heads.
2. Turnover of products and services as a percentage of turnover from all products/services that carry information about:  
**NA**

	As a percentage of total turnover
Environmental and social parameters relevant to the product	NA
Safe and responsible usage	NA
Usage recycling and/or safe disposal	NA

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

	2023-24 ( Current financial year)			2022-23 ( Previous Financial year)		
	Received during the year	Pending resolution at end of year	Remarks	Received during the ear	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	NIL	NIL	NIL	NIL	NIL	NIL
Services	NIL	NIL	NIL	NIL	NIL	NIL
Restrictive trade practices	NIL	NIL	NIL	NIL	NIL	NIL
Unfair trade practices	NIL	NIL	NIL	NIL	NIL	NIL

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

**None**

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, Information Security Policy <https://moschip.com/policies-documents/>
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: **NA**
7. Provide the following information relating to data breaches:
  - a. Number of instances of data breaches - **Nil**
  - b. Percentage of data breaches involving personally identifiable information of customers - **Nil**
  - c. Impact, if any, of the data breaches - **Nil**

### Leadership Indicators

1. Channels / platforms where information on products and services of the entity can be accessed (provide web link, if available).<https://moschip.com>
2. Steps taken to inform and educate consumers about safe and responsible usage of products and/or services. Not applicable, as company does not manufacture any products nor offer any services that pose safety risks or are susceptible to misuse or abuse.
3. Mechanisms in place to inform consumers of any risk of disruption/discontinuation of essential services.
4. Does the entity display product information on the product over and above what is mandated as per local laws? (Yes/No/Not Applicable) If yes, provide details in brief. 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) Not Applicable.



## “Annexure J” 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 Rs.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 Rs. 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: **Rs. 447.64 lakhs**
- (b) Two percent of average net profit of the company as per sub-section (5) of section 135: **Rs. 8.95 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)]: **Rs.8.95 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) Sl. No.	(2) Name of the Project	(3) Item from the list of activities in schedule VII to the Act.	(4) Local Area (Yes/ No)	(5) Location of the project.		(6) Amount spent for the project (in Rs.)	(7) Mode of implementation - Direct (Yes/No)	(8) Mode of implementation - through implementing agency.	
				State	District			Name	CSR registration number
1	promoting education, employment enhancing vocation skills	promoting education, employment enhancing vocation skills	Yes	Telangana	Hyderabad	8,95,000	No	Alumni Association	CSR00061836
					Total	8,95,000			

- (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)]: **Rs. 8.95 Lakhs**  
(e) CSR amount spent or unspent for the Financial Year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	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.
Nil	-	-	-	-	-

- (f) Excess amount for set off, if any

Sl. No.	Particular	Amount (in Rs.)
(1)	(2)	(3)
(i)	Two percent of average net profit of the company as per sub section 5 of section 135	Rs. 8.95 Lakhs
(ii)	Total amount spent for the Financial Year	Rs. 8.95 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 Rs.)	Balance Amount in Unspent CSR Account under subsection (6) of section 135 (in Rs.)	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**

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

**Place: Hyderabad**

**Date: 05<sup>th</sup> September, 2024**