



Independent Auditors' Report on the Special Purpose Financial Information

To,
Walker Chandiook & Co LLP
Mumbai, India

Opinion

1. We have audited the accompanying special purpose financial information of **Route Mobile Bangladesh Limited** (‘the Company’), which comprise the balance sheet as of 31st March 2021 and the statement of profit and loss (including other comprehensive income), the statement of changes in equity, and the related notes to the financial statements (together hereinafter referred to as ‘special purpose financial information’).
2. In our opinion, the accompanying special purpose financial information for the period ended 31st March 2021, has been prepared, in all material respects, in accordance with the basis of accounting specified in note 1 to the special purpose financial information.

Basis for Opinion

3. We conducted our audit in accordance with International Standards on Auditing (ISAs) subject to the materiality specified in the audit instructions as described further in paragraph 10 below. Our responsibilities under those standards are further described in the ‘Auditor’s Responsibilities’ section of our report. We are independent of the Group in accordance with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (‘IESBA Code of Ethics’) and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Basis of accounting and Restriction on Use and Distribution

4. We draw attention to note 1 to the special purpose financial information which describes the basis of accounting for the aforesaid special purpose financial information. The special purpose financial information has been prepared by the Management solely for the limited purpose to enable its ultimate holding company, Route Mobile Limited, to prepare its financial statements for the period ended 31st March 2021, and therefore, it may not be suitable for another purpose. This report is issued solely for the aforementioned purpose and intended only for the use by the management of the Group and the statutory auditors of the ultimate holding company in relation to the audit of financial statements of the ultimate holding company, and accordingly, should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

Responsibilities of Management and Those Charged with Governance for the special purpose financial information

6. Management is responsible for the preparation of the special purpose financial information in accordance with the basis of accounting specified in note 1 to the special purpose financial information and for such internal control as management determines is necessary to enable the preparation of special purpose financial information that are free from material misstatement, whether due to fraud or error.
7. In preparing the special purpose financial information, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
8. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the special purpose financial information

9. Our objectives are to obtain reasonable assurance about whether the special purpose financial information as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these special purpose financial information.
10. As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the special purpose financial information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
 - Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the special purpose financial information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the special purpose financial information, including the disclosures, and whether the special purpose financial information represent the underlying transactions and events in a manner of the basis of accounting specified in note 1 to the special purpose financial information.

As requested by the group auditor in their audit instructions of the Company, dated 7th April 2021, we have planned and performed our audit using the materiality level specified in their audit instructions, which is different from the materiality level that we would have used, had we been designing the audit to express an opinion on the special purpose financial information alone. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings that we identify during our audit.

For **Ramanand & Associates**
(Chartered Accountants)
FRN No. 117776W

Ramanand Gulabchand Gupta
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Ramanand Gupta
Partner

(Membership No. 103975)
UDIN: 21103975AAAAKW9238

Place: Mumbai
Date: May 15, 2021

Route Mobile (Bangladesh) Limited
Balance sheet as at 31 st March 2021
(Amounts in BDT, unless otherwise stated)

	Note	As at 31 st March 2021	As at 31 March 2020
ASSETS			
Non-current assets			
Property, plant and equipment		58,577.95	
Financial assets		-	-
Loans	2	10,90,000.00	10,90,000.00
		11,48,577.95	10,90,000.00
Current assets			
Financial assets			
Trade receivables	3	11,38,533.00	51,024.71
Cash and cash equivalents	4	2,07,880.65	10,06,081.27
Other current assets	5	91,282.41	1,38,667.87
		14,37,696.07	11,95,773.86
		25,86,274.01	22,85,773.85
Equity and liabilities			
Equity			
Equity share capital	6	34,85,500.00	10,00,000.00
Other equity	7	(1,15,60,102.77)	(62,16,698.91)
Total equity		(80,74,602.77)	(52,16,698.91)
Share Application Money		9,505.00	24,95,005.00
Liabilities			
Non-current liabilities			
Other non-current liabilities	8	80,76,234.16	48,19,237.84
		80,76,234.16	48,19,237.84
Current liabilities			
Financial liabilities			
Trade payables - outstanding dues to other t	9	18,01,714.37	53,472.86
Other current financial liabilities	10	5,19,088.13	80,907.62
Current tax liabilities (net)	11	-	229.00
Other current liabilities	12	2,54,335.12	53,620.44
		25,75,137.62	1,88,229.92
		25,86,274.01	22,85,773.85
Significant accounting policies and other	1-24	-	-

As per our report of even date attached.

For Ramanand & Associates

Chartered Accountants
Firm Reg No. : 117776W

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Ramanand G. Gupta

Partner

M.N.:103975

Place : Mumbai

Date :15/05/2021

UDIN No- 21103975AAAAKW9238

**For and on behalf of the Board of Directors of
Route Mobile (Bangladesh) Limited**

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Sandipkumar Gupta

Managing Director

(DIN No.01272932)

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Rajdikumar Gupta

Director

(DIN No.01272947)

Goa

Route Mobile (Bangladesh) Limited
Statement of Profit and Loss for the year ended 31 st March 2021
(Amounts in BDT, unless otherwise stated)

	Note	Year Ended 31 st March 2021	Year Ended 31 st March 2020
Revenue from operations	13	23,13,887.34	89,228.99
Other Income	14	1,483.83	-
Total Revenue		23,15,371.17	89,228.99
Expenses			
Purchases of messaging services	15	18,55,161.64	73,653.21
Employee benefit expenses	16	19,41,636.00	4,92,534.42
Finance costs	17	-	-
Depreciation and amortisation expense	18	18,422.05	-
Other expenses	19	38,43,784.34	28,60,755.71
Total expenses		76,59,004.03	34,26,943.34
Profit before tax		(53,43,632.86)	(33,37,714.35)
Tax expense			
Current tax-		(229)	229
Deferred tax		-	-
		(229)	229
Profit for the period		(53,43,403.86)	(33,37,943.35)
Other Comprehensive income			
Items that will not be reclassified to profit or loss			
Measurements of defined employee benefit plans		-	-
Income tax relating to above items		-	-
Total other comprehensive income (net of tax)		-	-
Total comprehensive income for the period		(53,43,403.86)	(33,37,943.35)
Earnings per equity share:	24		
Basic and diluted (BDT)		-15.33	-33.38
Face value per share (BDT)		10.00	10.00
Significant accounting policies and other explanatory information	1-24		

This is the Statement of Profit and Loss referred to in our report of even date

For Ramanand & Associates

Chartered Accountants

Firm Reg No. : 117776W

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Ramanand G. Gupta

Partner

M.N.:103975

Place : Mumbai

Date :15/05/2021

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For and on behalf of Board of Directors of

Route Mobile (Bangladesh)Limited

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Sandipkumar Gupta

Managing Director

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Rajdipkumar Gupta

Director

(DIN No.01272947)

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Route Mobile (Bangladesh) Limited
Statement of changes in equity for the year ended 31 March 2021
(Amount in BDT, except as stated otherwise)

a	Equity share capital	Number	Amount
	Balance as at 01 April 2019	1,00,000	10,00,000.00
	Issue of shares		
	Balance as at 31 March 2020	1,00,000	10,00,000.00
	Issue of shares	2,48,550	24,85,500.00
	Balance as at 31 March 2021	3,48,550	34,85,500.00

b Other equity

	Reserves and Surplus	Total other equity
	Retained Earnings	
Balance as at 01 April 2019	(28,78,755.56)	(28,78,755.56)
Profit for the year	(33,37,943.35)	(33,37,943.35)
Balance as at 31 March 2020	(62,16,698.91)	(62,16,698.91)
Profit for the year	(53,43,403.86)	(53,43,403.86)
Balance as at 31 March 2021	(1,15,60,102.77)	(1,15,60,102.77)

Significant accounting policies and other explanatory information

1-24

This is the Statement of Changes in Equity referred to in our report of even date.

For Ramanand & Associates

Chartered Accountants

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Ramanand G. Gupta

Partner

M.N.:103975

Place : Mumbai

Date :15/05/2021

UDIN No- 21103975AAAAKW9238

For and on behalf of the Board of Directors of Route Mobile (Bangladesh)Limited

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Sandipkumar Gupta

Managing Director

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Rajdipkumar Gupta

Director

(DIN No.01272947)

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Route Mobile (Bangladesh) Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2021

(Amounts in BDT, unless otherwise stated)

Note 1: This financial information has been prepared by management for purposes of providing information to Route Mobile (UK) Limited (the "holding company") to enable it to prepare its consolidated financial statements. these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under section 133 of the Companies Act, 2013 of India, read with relevant rules issued thereunder for the purpose of consolidation for the year ended 31st March 2021.

	As at 31 March 2021	As at 31 March 2020
2 Non-current loans		
Security deposits	10,90,000.00	10,90,000.00
	10,90,000.00	10,90,000.00
3 Trade receivables		
Unsecured, considered good	11,38,533.00	51,024.71
Unsecured, considered doubtful	-	-
Less: Provision for bad and doubtful debts	-	-
	11,38,533.00	51,024.71
4 Cash and cash equivalents		
Balances with banks:	2,07,880.65	10,06,081.27
	2,07,880.65	10,06,081.27
5 Other current assets		
<u>Advances other than capital advances</u>		
Advance to suppliers	53,777.85	1,33,788.46
Balances with the revenue authorities	37,504.56	4,879.41
	91,282.41	1,38,667.87

	As at 31 March 2021	As at 31 March 2020
6 Equity share capital		
Authorised capital		
31 March 2021: 1,00,000 shares of 10 BDT each	1,00,00,000.00	1,00,00,000.00
Issued, subscribed and fully paid up		
31 March 2021: 1,00,000 shares of 10 BDT each	34,85,500.00	10,00,000.00
	34,85,500.00	10,00,000.00
7 Other equity		
Surplus in the statement of profit and loss	(1,15,60,102.77)	(62,16,698.91)
Total other equity	(1,15,60,102.77)	(62,16,698.91)
Surplus in the statement of profit and loss		
Balance at the beginning of the year	(62,16,698.91)	(28,78,755.56)
Add: Profit for the year	(53,43,403.86)	(33,37,943.35)
Balance at the end of the year	(1,15,60,102.77)	(62,16,698.91)
8 Other non-current liabilities		
Security Deposit		
Loans and Advances from Related Parties	80,76,234.16	48,19,237.84
	80,76,234.16	48,19,237.84
9 Trade payables		
Dues of micro and small enterprises		
Dues of creditors other than micro and small enterprises	18,01,714.37	53,472.86
	18,01,714.37	53,472.86
10 Other current financial liabilities		
Dues to employees	2,23,768.00	-
Outstanding expenses	2,95,320.13	80,907.62
	5,19,088.13	80,907.62
11 Current tax liabilities (net)		
Provision for tax	-	229.00
	-	229.00
12 Other current liabilities		
Statutory dues	2,54,335.12	53,620.44
Advance from customers		
Other current liability	-	-
	2,54,335.12	53,620.44

Route Mobile (Bangladesh) Limited**Significant accounting policies and other explanatory information for the year ended 31 March 2021**

(Amounts in BDT, unless otherwise stated)

	Year Ended 31 st March 2021	Year Ended 31 st March 2020
13 Revenue from operations		
Sale of services		
Messaging and voice services	23,13,887.34	89,228.99
	23,13,887.34	89,228.99
14 Other income		
Foreign exchange gain		
Written back	1,483.83	
	1,483.83	-
15 Purchases of messaging services		
Purchases of messaging services	18,55,161.64	73,653.21
	18,55,161.64	73,653.21
16 Employee benefit expenses		
Salaries, wages and bonus	19,37,886.00	4,74,990.00
Staff welfare Expenses	3,750.00	17,544.42
	19,41,636.00	4,92,534.42
17 Finance costs		
Interest on borrowings from bank	-	
Other borrowing cost	-	
	-	-
18 Depreciation and amortisation expense		
Depreciation on property, plant and equipment and investment properties	18,422.05	
Amortisation on intangible assets	-	
	18,422.05	-
19 Other expenses		
Bank Charges	17,918.70	16,302.72
Legal and professional charges	8,01,542.08	13,03,052.44
Rent	10,16,856.00	11,03,107.00
Post and Courier Charges	1,319.00	
Business Promotion Expenses	19,560.00	1,000.00
Stationery expenses	2,820.00	
Travelling and conveyance	34,250.00	27,633.79
Internet & Website expenses	18,95,789.66	3,18,580.26
Telephone & Mobile Expenses	29,413.00	16,310.00
Office Expenses	1,943.00	
Interest on delayed payment of Taxes	2,730.00	-
License Fees		8,150.00
Rounding Off	0.16	(1.22)
Foreign Exchange Loss	19,642.74	66,620.72
	38,43,784.34	28,60,755.71

Route Mobile (Bangladesh) Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2021
(Amounts in BDT, unless otherwise stated)

20 Fair value measurements

Financial instruments by category:

Particulars	31 March 2021 Amortised cost	31 March 2020 Amortised cost
Financial Assets -Non Current		
Loans	10,90,000	10,90,000
Financial Assets - Current		
Trade receivables	11,38,533	51,025
Cash and cash equivalents	2,07,881	10,06,081
Other current financial assets	91,282	1,38,668
Financial Liabilities -Non Current		
Other non-current liabilities	80,76,234	48,19,238
Financial Liabilities - Current		
Trade payables	18,01,714	53,473
Other current financial liabilities	5,19,088	80,908
Current tax liabilities (net)	-	229
Other current liabilities	2,54,335	53,620

I. Fair value hierarchy

The fair values of the financial assets and liabilities are included at the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

This section explains the judgements and estimates made in determining the fair values of the financial instruments that are (a) recognised and measured at fair value and (b) measured at amortised cost and for which fair values are disclosed in the financial statements. To provide an indication about the reliability of the inputs used in determining fair value, the group has classified its financial instruments into the three levels prescribed under the accounting standard. An explanation of each level follows underneath the table.

Level 1: Level 1 hierarchy includes financial instruments measured using quoted prices. For example, listed equity instruments that have quoted market price.

Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the-counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If all significant inputs required to fair value an instrument are observable, the instrument is included in level 2.

Level 3: If one or more of the significant inputs is not based on observable market data, the instrument is included in level 3. This is the case for unlisted equity securities, contingent consideration and indemnification asset included in level 3.

**II. Assets and liabilities which are measured at amortised cost for which fair values are disclosed
(It is categorised under Level 2 of fair value hierarchy)**

During the periods mentioned above, there have been no transfers amongst the levels of hierarchy.

The carrying amounts of current loans, trade receivables, cash and bank balances, other current financial assets, trade payables and other current financial liabilities are considered to be approximately equal to the fair value.

Route Mobile (Bangladesh) Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2021

(Amounts in BDT, unless otherwise stated)

21 Financial risk management

The company is exposed primarily to fluctuations in credit quality and liquidity management which may adversely impact the fair value of its financial assets and liabilities. The Company has a risk management policy which covers risk associated with the financial assets and liabilities. The risk management policy is approved by the Board of Directors. The focus of the risk management committee is to assess the unpredictability of the financial environment and to mitigate potential adverse effect on the financial performance of the company.

The Company's principal financial liabilities comprises of trade and other payables. The Company's principal financial assets include loans, trade receivables, cash and bank balances and bank deposits that derive directly from its operations.

A Credit risk

Credit risk is the risk of financial loss arising from counterparty failure to repay or service debt according to the contractual terms and obligations. Credit risk encompasses of both, the direct risk of default and the risk of deterioration of creditworthiness as well as concentration of risks. Credit risk is controlled by analysing credit limits and credit worthiness of the customer on continuous basis to whom the credit has been granted after obtaining necessary approvals for credit. The financial instruments that are subject to concentration of credit risk principally consist of trade receivables, loans, cash and bank balances and bank deposits

To manage credit risk, the Company follows a policy of providing 30 days credit to the customers. The credit limit policy is established considering the current economic trend of the industry in which the company is operating. Also, the trade receivables are monitored on a periodic basis for assessing any significant risk of non-recoverability of dues and provision is created accordingly.

Bank balances and deposits are held with only high rated banks and security deposits are placed majorly with government agencies. Hence in these case the credit risk is negligible.

Age of receivables that are past due:

Particulars	As at 31 March 2021	As at 31 March 2020
Upto 3 months	11,38,533	51,025
3-6 months	-	-
6-12 months	-	-
More than one year	-	-
Total	11,38,533	51,025
Provision of doubtful debts	-	-

B

Liquidity risk

Liquidity risk is the risk that the Company may not be able to meet its present and future cash and collateral obligations without incurring unacceptable losses. The Company's objective is to maintain optimum levels of liquidity and to ensure that funds are available for use as per requirement.

The liquidity risk principally arises from obligations on account of following financial liabilities viz. trade payables and other financial liabilities.

The Company's corporate finance department is responsible for liquidity and funding as well as settlement management. In addition, processes and policies related to such risks are overseen by senior management. Management monitors the Company's net liquidity position through rolling forecasts on the basis of expected cash flows.

The Company's financial liabilities based on contractual undiscounted payments at each reporting date is repayable within 1 year.

C Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices.

Market risk comprises three types of risk: Foreign currency risk, interest rate risk and price risk. The company does not have any unhedged foreign currency exposure. The company has no outstanding borrowing as at the reporting date and has not made any investments. Hence the company is not exposed to market risk.

Route Mobile (Bangladesh) Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2021

(Amounts in BDT, unless otherwise stated)

22 Capital Management

The Company's financial strategy aims to support its strategic priorities and provide adequate capital to its businesses for growth and creation of sustainable stakeholder value. The company funds its operation through internal accruals. The company aims at maintaining a strong capital base largely towards supporting the future growth of its business as a going concern.

The company consider the following component of its Balance sheet to be managed capital: Equity Share capital & Other Equity
Other equity as shown in the balance sheet includes Retained earnings.

The amounts managed as capital by the Company are summarised as follows:

Particulars	As at 31 March 2021	As at 31 March 2020
Equity Share Capital	34,85,500	10,00,000
Other Equity	(1,15,60,103)	(62,16,699)

The company has no outstanding debt as at the end of the respective years. Accordingly, the company has nil capital gearing ratio as at 31 March 2021

Route Mobile (Bangladesh) Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2021

(Amounts in BDT, unless otherwise stated)

23 Related party transactions of Route Mobile (Bangladesh) Limited

Related party disclosures as required under Indian Accounting Standard 24, "Related party disclosure" are given below:

a) Names of related parties and description of relationship:

Description of relationship	Names of related parties
Holding Company	Route Mobile (UK) Limited

b) Details of related party transactions for the year ended:

Particulars	31 March 2021	31 March 2020
<u>Purchase of short message services (SMS)</u>		
Route Mobile (UK) Limited	4,13,333.00	-
<u>Expenses reimbursed by other company</u>		
Routesms Solutions FZE	83,846.92	
Route Mobile Limited	2,09,818.81	1,50,492.30
Route Mobile (UK) Limited		84,636.94
<u>Loans taken from related party</u>		
Route Mobile (UK) Limited	29,66,571.35	45,35,311.74

c) Balance at year end:

Particulars	31 March 2021	31 March 2020
<u>Amount payable</u>		
Route Mobile (UK) Limited	4,06,805.05	
<u>Loan payable</u>		
Route Mobile (UK) Limited	76,32,551.56	46,68,745.54
Routesms Solutions FZE	83,683.57	
<u>Other Payable</u>		
Route Mobile Limited	3,59,999.03	1,50,492.30

Route Mobile (Bangladesh) Limited**Significant accounting policies and other explanatory information for the year ended 31 March 2021****(Amounts in BDT, unless otherwise stated)****24 Earnings per share**

The amount considered in ascertaining the Company's earnings per share constitutes the net profit after tax. The number of shares used in computing basic earnings per share is the weighted average number of shares outstanding during the period. The number of shares used in computing diluted earnings per share comprises the weighted average number of shares considered for deriving basic earnings per share and also the weighted average number of shares which could have been issued on conversion of all dilutive potential shares.

Particulars	Year Ended 31 March 2021	Year Ended 31 March 2020
Net profit after tax attributable to equity shareholders (BDT)	-53,43,403.86	-33,37,943.35
Weighted average number of shares outstanding during the year - Basic and diluted	3,48,550.00	1,00,000.00
Basic and diluted earnings per share (BDT)	-15.33	-33.38
Nominal value per equity share (BDT)	10.00	10.00

The annexed notes form an integral part of these Financial Statements.

For Ramanand & Associates

Chartered Accountants

Firm Reg No. : 117776W

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Ramanand G. Gupta

Partner

M.N.:103975

Place : Mumbai

Date :15/05/2021

UDIN No- 21103975AAAAKW9238

**For and on behalf of the Board of Directors of
Route Mobile (Bangladesh)Limited**

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R SANDIPKUMAR
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Sandipkumar Gupta

Managing Director

(DIN No.01272932)

Goa

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Rajdikumar Gupta

Director

(DIN No.01272947)

Goa