



N. DOSI & CO.

CHARTERED ACCOUNTANTS

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Independent Auditor's Report on Special Purpose Financial Information

To,
The Board of Directors,
Route Mobile (Ghana) Limited

OPINION

1. We have audited the accompanying special Purpose financial statements of Route Mobile (Ghana) Limited ("the Company") which comprises the Balance Sheet as at March 31, 2023, the Statement of Profit and Loss and Statement of Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information (hereinafter together referred to as "the Special Purpose financial statements").
2. In our opinion , the accompanying special Purpose Information/Statement for the year ended 31st March , 2023 has been prepared in all Material respects, in accordance with the basis of Accounting specified in notes to the special purpose Financial Statement.

BASIS FOR OPINION

3. We conducted our audit of the financial statements in accordance with the International Standards on Auditing (ISAs), subject to Materiality as specified in audit instructions as described Further in paragraph below. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' 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 (ISEBA 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 audit opinion on the financial statements.



BASIS OF ACCOUNTING AND RESTRICTION ON USE AND DISTRIBUTION

4. We draw attention to Note 1 to the Special Purpose Financial Statement which describes the basis of accounting for aforesaid Special Purpose Financial Statement. Special Purpose Financial Statement has been prepared by the management solely for Limited Purpose to enable its ultimate holding Company Route Mobile Limited to prepare its Financial Statements for the year ended 31st March, 2023., and therefore, it may not be suitable for another purpose. This report is issued solely for the aforementioned purpose and intended only for 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 party without our prior written consent. Accordingly, We do not accept or assume any liability or any duty of care for any other person to whom this report is shown or into whose hands it may come without our prior consent in writing.

RESPONSIBILITY OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE FOR THE SPECIAL PURPOSE FINANCIAL STATEMENTS

5. The Management is responsible for the preparation of these financial statements that give a true and fair view of the financial position and financial performance of the Company. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.
6. In preparing the financial statements, 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.
7. Those Charged with Governance are responsible for overseeing the company's financial reporting process.



AUDITOR'S RESPONSIBILITY FOR THE AUDIT OF SPECIAL FINANCIAL STATEMENT

8. Our objectives are to obtain reasonable assurance about whether the Special Purpose financial statements as a whole are 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 statements.
9. As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial statements, 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 entity'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 financial statements 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

10. As requested by the group auditor in their audit instructions of the Company, 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 N. DOSI & Co.

Chartered Accountants

Firm Registration No- 0119288W

Nilesh Dosi

Nilesh Dosi

Proprietor

Mem. No. 106858

Place: Mumbai

Date: 18/05/2023

UDIN: 23106858BGWHA07464



Route Mobile Limited
Balance sheet as at 31 March 2023
(Amount in GHS, except for share data, and if otherwise stated)

Particulars	Notes	As at	As at
		31 March 2023	31 March 2022
Assets			
Non-Current Assets			
Property, Plant & Equipment	2	2,294	-
Financial assets			
Loans	3	12,30,834	5,98,722
Total Non current assets		12,33,128	5,98,722
Current Assets			
Financial assets			
Trade receivables	4	1,10,451	1,70,559
Cash and cash equivalents	5	2,31,998	2,41,083
Other Current Assets	6	3,40,851	6,48,949
Total Current assets		6,83,300	10,60,591
		19,16,428	16,59,313
Equity and liabilities			
Equity			
Equity share capital	7	11,70,000	11,70,000
Other equity	8	(24,54,820)	(17,24,787)
Total Equity		(12,84,820)	(5,54,787)
Liabilities			
Non-current liabilities			
Other non-current liabilities	9	16,49,952	10,49,522
Current Liabilities			
Financial liabilities			
Trade payables	10	7,93,755	2,03,371
Other financial liabilities	11	-	-
Other current liabilities	12	7,57,541	9,61,207
		15,51,296	11,64,578
		19,16,428	16,59,313

Significant accounting policies and other explanatory information 01-24

This is the Balance Sheet referred to in our report of even date

For N. Dosi & Co.
Chartered Accountants
Firm Reg No : 0119288X

Nilesh Dosi
Proprietor
M.No : 106858
Place : Mumbai

Date : 18/05/2023
UDIN No : 23106858BGWHA97464



For and on behalf of Route Mobile Limited

Sandipkumar Gupta
Director



Route Mobile Limited
Statement of Profit and Loss for the year ended 31 March 2023
(Amount in GHS, except for share data, and if otherwise stated)

Particulars	Notes	Year ended 31 March 2023	Year ended 31 March 2022
Revenue from operations	13	9,72,083	7,19,198
Other Income	14	-	1,04,798
Total Revenue		9,72,083	8,23,997
Expenses			
Purchases of messaging services	15	8,36,911	5,22,277
Employee benefit expenses		-	-
Depreciation and amortisation expense	16	765	-
Other expenses	17	8,47,540	4,35,400
Total expenses		16,85,216	9,57,677
Profit/(loss) for the period		(7,13,133)	(1,33,681)
Tax expense			
Current tax		16,900	-
Deferred tax		-	-
Profit for the period		(7,30,033)	(1,33,681)

Significant accounting policies and other explanatory information

01-24

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

For N. Dosi & Co.
Chartered Accountants
Firm Reg No : 0119288W

For and on behalf of Route Mobile Limited

N. Dosi



Nilesh Dosi
Proprietor
M.No : 106858
Place : Mumbai

Date : 18/05/2023
UDIN No: 23106858BGWHAQ7464

Sandip Kumar Gupta



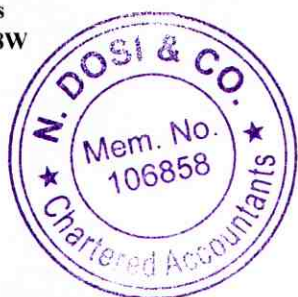
Sandipkumar Gupta
Director

Route Mobile Limited
Cashflow statement for the year ended 31 March 2023
(Amount in GHS, except for share data, and if otherwise stated)

	31 March 2023	31 March 2022
Cash flows from operating activities		
Profit / (loss) before tax	(7,13,133)	(1,33,681)
Adjustments for:		
Depreciation expense	765	-
Operating profit / (loss) before working capital changes	(7,12,368)	(1,33,681)
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	60,109	(1,02,233)
Other Current Assets	3,08,097	(1,39,811)
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	5,90,384	(1,06,668)
Other financial liabilities	-	(20,457)
Other current liabilities	(2,03,666)	2,64,516
Cash generated from operating activities	7,54,924	(1,04,654)
Net income tax refund / (paid)	(16,900)	
Net cash generated from operating activities (A)	25,656	(2,38,335)
Cash flows from investing activities		
Fixed Asset Purchased	(3,059)	
Net cash generated from / (used in) investing activities (B)	(3,059)	-
Cash flows from financing activities		
Loan from related party	6,00,431	2,01,872
Loan to related party	(6,32,112)	(4,35,515)
Net cash generated used in financing activities (C)	(31,681)	(2,33,643)
Net increase / (decrease) in cash and cash equivalents	(9,085)	(4,71,978)
Cash and cash equivalents as at the beginning of the period	2,41,083	7,13,061
Cash and cash equivalents as at the end of the period (A+B+C)	2,31,999	2,41,083
Components of Cash and Cash Equivalents:		
Balances with banks		
- in current accounts	2,31,998	2,41,083
Total	2,31,998	2,41,083

For N. Dosi & Co.
Chartered Accountants
Firm Reg No : 0119288W

Nilesh Dosi



Nilesh Dosi
Proprietor
M.No : 106858
Place : Mumbai
Date : 18/05/2023
UDIN No: 23106858BQWHAQ7464

For and on behalf of Route Mobile Limited

Sandip Kumar Gupta



Sandipkumar Gupta
Director

Route Mobile Limited

Statement of Changes in Equity for the year ended 31 March 2023

(Amount in GHS, except for share data, and if otherwise stated)

Equity share capital

Particulars	Note	Number of shares	Amount
Balance as at 31 March 2022	7	11,70,000	11,70,000
Issue of shares		-	-
Balance as at 31 March 2023		11,70,000	11,70,000

Other equity

Particulars	Reserves and surplus	Total other equity
	Retained earnings	
Balance as at 31 March 2022	(17,24,787)	(15,91,105)
Profit / (loss) for the year	(7,30,033)	(1,33,681)
Balance as at 31 March 2023	(24,54,820)	(17,24,786)

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

For N. Dosi & Co.

Chartered Accountants

Firm Reg No : 0119288W

Nilesh Dosi

Nilesh Dosi

Proprietor

M.No : 106858

Place : Mumbai

Date : 18/05/2023

UDIN No: 23106858BGVHAAQ74C4



For and on behalf of Route Mobile Limited

Sandipkumar Gupta

Sandipkumar Gupta

Director



Route Mobile Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2023

(Amount in GHS, except for share data, and if otherwise stated)

2 Property, plant and equipment

Particulars	Computers	Total
Balance as at 1 April 2022	5,170.00	5,170.00
Additions	3,059.00	3,059.00
Disposals	-	-
Balance as at 31 March 2023	8,229.00	8,229.00
Accumulated depreciation		
Balance as at 1 April 2022	5,170.00	5,170.00
Depreciation charge	764.73	764.73
Disposals	-	-
Balance as at 31 March 2023	5,934.73	5,934.73
Net block		
Balance as at 31 March 2022	-	-
Balance as at 31 March 2023	2,294.27	2,294.27



Route Mobile Limited**Significant accounting policies and other explanatory information for the year ended 31 March 2023**

(Amount in GHS, except for share data, and if otherwise stated)

	As at 31 March 2023	As at 31 March 2022
3 Loans		
Loan to related party	12,30,834	5,98,722
	<u>12,30,834</u>	<u>5,98,722</u>
4 Trade receivables		
Unsecured, considered good	1,10,451	1,70,559
	<u>1,10,450.63</u>	<u>1,70,559.17</u>
5 Cash & cash equivalents :		
Cash in hand	-	-
Cash at bank	2,31,998	2,41,083
	<u>2,31,998</u>	<u>2,41,083</u>
6 Other current assets		
Other Deposit (Short Term)	1,55,642	1,55,642
Other Receivables	1,38,739	4,20,966
Prepaid expenses		10,495
Advance Income Tax/Refund Due	46,470	24,500
Advance to supplier	-	37,345
	<u>3,40,851</u>	<u>6,48,949</u>
	As at 31 March 2023	As at 31 March 2022
7 Share capital:		
Paid up capital		
Share capital	<u>11,70,000</u>	<u>11,70,000</u>
8 Retained earnings :		
Opening balance	(17,24,787)	(15,91,106)
Add: Profit /(loss) during the year	(7,30,033)	(1,33,681)
	<u>(24,54,820)</u>	<u>(17,24,787)</u>
9 Other non-current liabilities		
Loans and Advances from related party	16,49,952	10,49,522
	<u>16,49,952</u>	<u>10,49,522</u>
10 Trade payable		
Sundry Creditors	7,93,755	2,03,371
	<u>7,93,755</u>	<u>2,03,371</u>
11 Other current financial liabilities		
Outstanding Expenses	-	-
	<u>-</u>	<u>-</u>
12 Other current liabilities		
Statutory dues	18,307	3,27,059
Advance from customer	6,98,816	5,79,356
Provision for Purchases	18,660	54,793
Provision for expenses	21,759	
	<u>7,57,541</u>	<u>9,61,207</u>



Route Mobile Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2023

(Amount in GHS, except for share data, and if otherwise stated)

	Year ended 31 March 2023	Year ended 31 March 2022
13 Revenue from operations		
Sales	9,72,083	7,19,198
	<u>9,72,083</u>	<u>7,19,198</u>
14 Other income		
Other income		1,04,798
	<u>-</u>	<u>1,04,798</u>
15 Purchases of messaging services		
Purchases	8,36,911	5,22,277
	<u>8,36,911</u>	<u>5,22,277</u>
16 Depreciation and amortisation expense		
Depreciation	765	-
	<u>765</u>	<u>-</u>
17 Other expenses		
Auditors Remuneration	23,065	10,703
Office Rent	43,737	41,175
Electricity bill	4,600	4,300
Travelling & Conveyance	50,400	42,666
Foreign exchange loss (net)	5,50,120	2,11,427
Bank charges	2,530	2,935
Legal and professional charges	88,958	31,325
Printing & Stationery Expenses	-	720
Office & General Expense	37,700	60,192
License Fees	7,700	385
Rent Rates & Taxes	-	1,179
Account officer Allowance	16,200	6,400
Cleaner charges	7,260	3,200
Admin Officer charges	15,270	9,763
Registration Charges	-	9,030
Machinery Repairs & Maintenance	-	-
	<u>8,47,540</u>	<u>4,35,400</u>



Route Mobile Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2023

(Amount in GHS, except for share data, and if otherwise stated)

18 Fair value measurements

Financial instruments by category:

Particulars	31 March 2023	31 March 2022
	Amortised cost	Amortised cost
Financial Assets - Current		
Trade receivables	1,10,451	1,70,559
Cash and cash equivalents	2,31,998	2,41,083
Other current assets	3,40,851	6,48,949
	6,83,300	10,60,591
Financial Liabilities - Current		
Trade payables	7,93,755	2,03,371
Other current financial liabilities	-	-
Financial liabilities	7,57,541	9,61,207
	15,51,296	11,64,578

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.

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 non-current loans, non-current borrowings, trade receivables, cash and cash equivalents, current loans, other current financial assets, trade payables, and other current financial liabilities are considered to be approximately equal to the fair value.



Route Mobile Limited**Significant accounting policies and other explanatory information for the year ended 31 March 2023****(Amount in GHS, except for share data, and if otherwise stated)****19 Financial risk management**

The Company has a risk management policy which covers risk associated with the financial assets and liabilities. The risk management policy is approved by 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 main purpose of these financial liabilities is to finance the Company's operations. The Company's principal financial assets include loans, trade receivables, and cash and cash equivalents 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 to 90 days credit to the customers. The credit limit policy is established considering the current economic trends of the industry in which the company is operating. However, 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 are held with only high rated banks and majority of other security deposits of company are placed majorly with

The table below provide details regarding past dues receivables including transaction of the year as at each reporting date:

Particulars	As at 31 March 2023	As at 31 March 2022
Unsecured Debtors considered good :		
Less than 6 months	16,670	92,649
6 months - 1 year	25,343	11,360
1 year - 2year	23,282	25,316
2year - 3year	2,400	17,415
More than 3 years	42,756	23,819
Total	1,10,451	1,70,559

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. borrowings, 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.

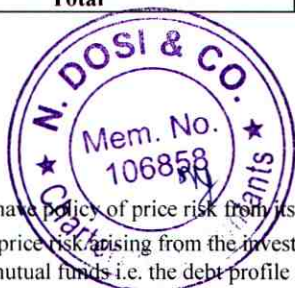
The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments

As at 31 March 2023

Particulars	Upto 1 year	Between 1 and 3 years	Beyond 3 years	Total
Financial Liabilities - Current				
Trade payables	6,91,873	7,268	94,614	7,93,755
Other current liabilities	7,57,541	-	-	7,57,541
Total	14,49,414	7,268	94,614	15,51,296

C Market Risk**Price risk**

The company have policy of price risk from its investment in mutual funds classified in the balance sheet at fair value through profit To manage its price risk arising from the investment, the Group has invested in the mutual fund after considering the risk and return profile of the mutual funds i.e. the debt profile of the mutual fund indicates that the debt has been given to creditworthy banks and other institutional parties and equity investment is made after considering the performance of the stock however company has not invested in such fund.



Route Mobile Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2023
(Amount in GHS, except for share data, and if otherwise stated)

20 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 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 2023	As at 31 March 2022
Equity Share Capital	11,70,000	11,70,000
Other Equity	(24,54,820)	(17,24,787)



Route Mobile Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2023

(Amount in GHS, except for share data, and if otherwise stated)

21 Related party transactions of Route Mobile 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
(i) Holding Company	Route Mobile (UK) Limited
(ii) Ultimate Holding Company	Route Mobile Limited
(iii) Fellow subsidiaries (with whom transactions have taken place)	Routesms Solutions FZE Routesms Solutions Nigeria Limited

b) Details of related party transactions :

Particulars	31 March 2023	31 March 2022
<u>Purchase of message services</u>		
Route Mobile (UK) Limited	4,76,401	12,059
Routesms Solutions Nigeria Limited		-
<u>Sale of message services</u>		
Route Mobile (UK) Limited	34,565	7,769
Route Mobile Limited	56,753	1,024
Routesms Solutions FZE	3,830	32,248
Routesms Solutions Nigeria Limited	9,185	3,122
<u>Business Advance Taken</u>		
Route Mobile (UK) Limited	59,177	
<u>Amount received by others on our behalf</u>		
Route Mobile Limited	48,326	1,50,130
Route Mobile (UK) Limited	1,39,401	3,84,236
Routesms Solutions Nigeria Limited		

c) Balances outstanding at the end of the year

Particulars	31 March 2023	31 March 2022
<u>Trade payable</u>		
Route Mobile (UK) Limited	7,61,435	1,50,372
Routesms Solutions Nigeria Limited	1,106	721
<u>Trade receivable</u>		
Route Mobile Limited	55,335	-
Routesms Solutions FZE	13,250	5,050
Routesms Solutions Nigeria Limited	77,748	45,134
<u>Advance from related party</u>		
Route Mobile (UK) Limited	8,32,638	5,57,177
<u>Loan receivable</u>		
Route Mobile (UK) Limited	11,46,564	5,90,061
Route Mobile Limited	83,302	8,029
Routesms Solutions Nigeria Limited	968	632
Routesms Solutions FZE		-
<u>Loan payable</u>		
Route Mobile (UK) Limited	16,49,952	10,49,522



Route Mobile Limited

Significant accounting policies and other explanatory information for the year ended 31 March 2023

(Amount in GHS, except for share data, and if otherwise stated)

22 There are no operating lease for the year ended 31st March 2023

23 Segment Reporting

In accordance with Indian Accounting Standard (Ind AS) 108, "Operating Segments", segment information has been given in the consolidated financial statements of Route Mobile Limited, and therefore, no separate disclosure on segment information is given in these standalone financial statements.

24 The figures for previous year have been regrouped wherever necessary to make them comparable with the current years figures.

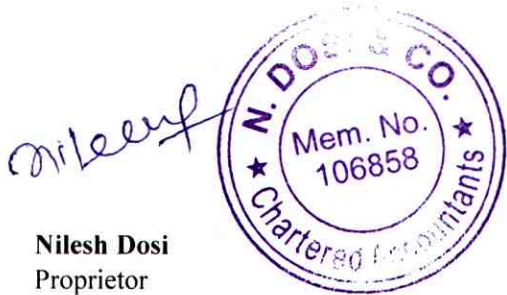
The annexed notes form an integral part of these Financial Statements.

For N. Dosi & Co.

Chartered Accountants

Firm Reg No : 0119288W

For and on behalf of Route Mobile Limited



Nilesch Dosi

Proprietor

M.No : 106858

Place : Mumbai

Date : 18/05/2023

UDIN No: 23106858BGMHAQ7464



Sandipkumar Gupta

Director