



## Independent Auditors' Report on the Special Purpose Financial Information

To the members of  
Interteleco International for Modern Communication Services

### Opinion

1. We have audited the accompanying special purpose financial information of **Interteleco International for Modern Communication Services** ('the Company'), which comprise the balance sheet as of 31<sup>st</sup> March 2022 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 year ended 31<sup>st</sup> March 2022, 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 years ended 31<sup>st</sup> March 2022, 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 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**

5. 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.
6. 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.
7. 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**

8. 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.
9. 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.





- 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 15<sup>th</sup> April 2022, 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)

Membership No. 117776W



Ramanand Gupta  
Partner

(Membership No. 103975)

UDIN: 22103975AIXFRA9754

Place: Mumbai

Date: 13<sup>th</sup> May, 2022

# Interteleco International for Modern Communication Services

Balance sheet as at 31st March 2022

(Amount in KWD, except otherwise stated)

	Note	As at 31.03.2022 Audited
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2	140,036
		<u>140,036</u>
<b>Current assets</b>		
Financial assets		
Loans	3	1,778
Trade receivables	4	161,692
Cash and cash equivalents	5	81,994
Other current financial assets	6	66,107
		<u>311,571</u>
		<u>451,606</u>
<b>Equity and liabilities</b>		
<b>Equity</b>		
Equity share capital	7	150,000
Other equity	8	88,420
		<u>238,420</u>
<b>Current liabilities</b>		
Financial liabilities		
Trade payables	9	51,115
Other financial liabilities	10	134,765
Current provisions	11	27,307
		<u>213,187</u>
		<u>451,606</u>

Significant accounting policies and other explanatory information

I-24

As per our report of even date attached

For Ramanand & Associates

Chartered Accountants

Firm Reg No.: 117776W

Ramanand G.

Partner

M.N.:103975

Place: Mumbai

Date : 13/05/2022

UDIN : 22103975AIXFRA9754



For and on behalf of

Interteleco International for Modern Communication Services

Hussain Alshehry

General Manager

Syed Dasthagir Rafi

General Manager





## Interteleco International for Modern Communication Services

Statement of profit and loss for the year ended 31 March 2022  
(Amount in KWD, except otherwise stated)

Particulars	Notes	Year ended 31 March 2022
<b>Revenue</b>		
I. Revenue from operations	12	636,564
II. Other income	13	434
III. <b>Total revenue</b>		<b>636,998</b>
<b>Expenses</b>		
Purchases of short messaging services	14	507,405
Employee benefit expenses	15	22,602
Depreciation and amortisation expense	16	9,014
Other expenses	17	9,558
<b>Total expenses</b>		<b>548,579</b>
V. <b>Profit before tax</b>		<b>88,420</b>
VI. <b>Tax expense</b>		
Current tax		-
VII. <b>Net profit after tax (V-VI)</b>		<b>88,420</b>
VIII. Other comprehensive income for the year, net of tax		-
IX. <b>Total comprehensive income for the year (VII+VIII)</b>		<b>88,420</b>
<b>Earning per equity share (face value of KWD. 1500 each)</b>		
Basic and diluted (in KWD.)		88420
Face value per share (in KWD.)		1,500

Significant accounting policies and other explanatory information

1-24

For Ramanand & Associates  
Chartered Accountants

Firm Reg No.: 117776W

*Ran*



Ramanand G. Gupta

Partner

M.N.:103975

Place: Mumbai

Date: 13/05/2022

UDIN : 22103975AINFRA9754

For and on behalf of  
Interteleco International for Modern  
Communication Services

*Hussain*

Hussain Alshehry  
General Manager

*Syed Dasthagir Rafi*

Syed Dasthagir Rafi  
General Manager



# **Interleco International for Modern Communication Services**

Cash flow statement for the half year ended 31st March 2022

(Amount in KWD, except otherwise stated)

	Year ended 31 March 2022
<b>A. Cash flows from operating activities</b>	
Profit before tax	88,420
Adjustments for:	
Depreciation expense	9,014
Operating profit before working capital changes	97,434
<b>Changes in working capital:</b>	
Adjustments for (increase) / decrease in operating assets:	
Trade receivables	(161,692)
Other current financial assets	44,954
Adjustments for increase / (decrease) in operating liabilities:	
Trade payables	51,115
Other financial liabilities	4,146
Other current liabilities	27,328
Cash generated from operating activities	(34,150)
Net income tax refund / (paid)	-
Net cash generated from operating activities (A)	63,284
<b>B. Cash flows from investing activities</b>	
Purchase of Plant, Property and Equipment	-
Receipt of advances given	18,101
Net cash generated from / (used in) investing activities (B)	18,101
<b>Net increase / (decrease) in cash and cash equivalents</b>	81,385
Cash and cash equivalents as at the beginning of the period	(619)
Cash and cash equivalents as at the end of the period (A+B)	81,994
<b>Components of Cash and Cash Equivalents:</b>	
Cash on hand	-
Balances with banks	
- in current accounts	61,994
- in deposit accounts with maturity upto 3 months	20,000
Total	81,994

## **Notes:**

The above Cash Flow Statement has been prepared under "Indirect Method" as set out in Indian Accounting Standard - 7 on "Cash Flow Statements" notified under Section 133 to the Companies Act, 2013.

For Ramanand & Associates  
Chartered Accountants

Firm Reg No. : 117776VV

Ramanand G. Gupta  
Partner

M.N.103975

Place : Mumbai

Date : 13/05/2022

UDIN: 22103975AINFRA9754



For and on behalf of the Board of Directors  
Interleco International for Modern  
Communication Services

*Hussain*  
Hussain Alshehry  
General Manager

*Syed Dashagiri Rafi*  
Syed Dashagiri Rafi  
General Manager



**Interleco International for Modern Communication Services**

**Statement of Changes in Equity for the period ended 31st march 2022**

(Amount in KWD, except otherwise stated)

Equity share capital

Particulars	Note	Number of shares	Amount
<b>Balance as at 31 March 2021</b>	7	-	-
Issue of shares		-	-
<b>Balance as at 31 March 2022</b>		100	150,000

Other equity

Particulars	Reserve & Surplus - Retained earnings
<b>Balance as at 31 March 2021</b>	-
Profit for the year	88,420
<b>Balance as at 31 March 2022</b>	88,420

As per our report of even date attached

**For Ramanand & Associates**

Chartered Accountants

Firm Reg No.: 117776W



**Ramanand G. Gupta**

Partner

M.N.:103975

Place : Mumbai

Date : **13/05/2022**

UDIN: 22103975AIXFRA9754

For and on behalf of

**Interleco International for Modern Communication Services**

**Hussain Alshehry**

General Manager

**Syed Dashtagir I Rafi**

General Manager





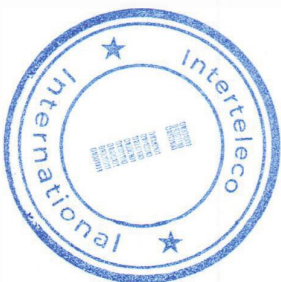
## Interteleco International for Modern Communication Services

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2022

(Amount in KWD, except otherwise stated)

### 2. Property, plant and equipment

Particulars	Plant and Equipment	Furniture	Computers	Customer Relationship	Motor Car	Total
<b>Gross block</b>						
Balance as at 31 March 2021	2,069	13,948	2,883	125,844	4,306	149,050
Additions	-	-	-	-	-	-
Disposals	2,069	13,948	2,883	125,844	4,306	149,050
Balance as at 31 March 2022	-	-	-	-	-	-
<b>Accumulated depreciation</b>						
Balance as at 31 March 2021	99	2,325	961	4,195	1,435	9,014
Depreciation charge	99	2,325	961	4,195	1,435	9,014
Balance as at 31 March 2022	1,970	11,623	1,922	121,639	2,871	140,036
<b>Net block</b>						
Balance as at 31 March 2021	1,970	11,623	1,922	121,639	2,871	140,036
Balance as at 31 March 2022	-	-	-	-	-	-



**Interteleco International for Modern Communication Services**

Summary of significant accounting policies and other explanatory information for the period ended 31 March 2022  
(Amount in KWD, except otherwise stated)

	As at 31 March 2022
<b>3 Current Loans</b>	
Unsecured, considered good	
Security deposits	1,778
	<b>1,778</b>
<b>4 Trade receivables</b>	
Unsecured, considered good	161,692
	<b>161,692</b>
<b>Cash and bank balances</b>	
<b>5 Cash and cash equivalents</b>	
Balances with banks:	
- in current account	61,994
- in deposit accounts with maturity upto 3 months	20,000
	<b>81,994</b>
<b>6 Other current financial assets</b>	
Accrued Interest	66,107
Prepaid Purchase	<b>66,107</b>



**Interteleco International for Modern Communication Services**

**Summary of significant accounting policies and other explanatory information for the period ended 31 March 2022**

(Amount in KWD, except otherwise stated)

		As at 31 March 2022	
7	Equity share capital		
	Issued, subscribed and fully paid up		
	100 (31 March 2021): 100 equity shares of KWD.1500 each	150,000	
		150,000	
		As at 31 March 2022	
		Number	Amount
(a)	Reconciliation of equity shares (in rupees) outstanding at the beginning and at the end of		
	Balance at the beginning of the year	-	-
	Add: Shares issued during the year	100	150,000
	Balance at the end of the year	100	150,000
(b)	Shareholders holding more than 5% of the shares		
	Routesms Solutions FZE	49	49%
	Note:-Out of 51% held by Hussain Ali Falah Al Sherry-Rashid, 41% of economic and beneficial interest available to Routesms Solutions FZE (including profits, dividends, voting and distribution) pursuant to pledge of agreement, dividend assignment agreement, loan agreement & option		
8	Other equity		
	Surplus in the statement of profit and loss		
	Balance at the beginning of the year		
	Add: Profit for the year	88,420	
	Balance at the end of the year	88,420	
	Other equity	88,420	
Nature and purpose of reserves			
(i)	Surplus in the statement of profit and loss		
	Retained earnings pertain to the accumulated earnings / (losses) made by the company over the years.		
9	Trade payables		
	Dues of creditors other than micro and small enterprises	51,115	
		51,115	
10	Other current financial liabilities		
	Advance from customers	134,765	
		134,765	
11	Current provisions		
	Provision for expenses	624	
	Provision for purchases	26,683	
		27,307	





Interteleco International for Modern Communication Services

Summary of significant accounting policies and other explanatory information for the period ended 31 March 2022

(Amount in KWD, except otherwise stated)		
Particulars		Year Ended 31.03.2022 (Audited)
<b>12 Revenue from operations</b>		
Sale of services - short messaging services	636,564	
	<u>636,564</u>	
<b>13 Other income</b>		
Liabilities no longer payable written back	1	
Foreign Exchange gain	434	
	<u>434</u>	
<b>14 Purchases of short messaging services</b>		
Purchases of short messaging services	507,405	
	<u>507,405</u>	
<b>15 Employee benefit expenses</b>		
Salaries, wages and bonus	22,280	
Staff welfare	372	
	<u>22,602</u>	
<b>16 Depreciation expense</b>		
Depreciation on property, plant and equipment	9,014	
	<u>9,014</u>	
<b>17 Other expenses</b>		
Repairs and maintenance	82	
Rent Rates and taxes	4,340	
Communication	236	
Internet	846	
Travelling and conveyance	108	
Postage & Stationary	23	
Legal and Professional charges	1,425	
Office Expenses	140	
Membership and Subscription	55	
Foreign Exchange Loss	642	
Miscellaneous expenses	149	
Written off	1	
Power and fuel	60	
Car Expense(Including Insurance)	80	
Licence Fees	151	
Discount	1	
Tender Fees	1,075	
Bank Charges	145	
	<u>9,558</u>	



## Interteleco International for Modern Communication Services

Significant accounting policies and other explanatory information for the year ended 31 March 2022  
(Amount in KWD, except otherwise stated)

### 18 Fair value measurements

#### Financial instruments by category:

Particulars	31 March 2022 Amortised cost
<b>Financial Assets - Current</b>	
Loans	1,778
Trade receivables	161,692
Cash and cash equivalents	81,994
Other current financial assets	66,107
Other current assets	-
<b>Financial Liabilities - Current</b>	
Trade payables	51,115
Other financial liabilities	134,765
Other current liabilities	27,307

#### 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.



**Interteleco International for Modern Communication Services**  
**Significant accounting policies and other explanatory information for the year ended 31 March 2022**  
**(Amount in KWD, except otherwise stated)**

**19 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 credit worthiness as well as concentration of risks. The financial instruments that are subject to concentration of credit risk principally consists of trade receivables, current investments, loans, cash and bank balances and bank deposits.

The trade receivables of the Company are typically non-interest bearing unsecured customers. The customer base is widely distributed both economically and geographically.

Credit risk is controlled by analysing credit limits and credit worthiness of the customer based on their financial position, past experience and other factors, on continuous basis to whom the credit has been granted after obtaining necessary approvals for credit.

The credit limit policy is established considering the current economic trends of the industry in which the company is operating.

The Company measures the expected credit loss of trade receivables based on historical trend, industry practices and the business environment in which the entity operates, accordingly provision is created.

Financial assets are written off when there is no reasonable expectation of recovery, such as a debtor failing to engage in a repayment plan with the Company. Where loans or receivables have been written off, the Company continues to engage in enforcement activity to attempt to recover the receivable due. Where recoveries are made, these are recognized as income in the statement of profit and loss.

Bank balances and deposits are held with only high rated banks and majority of other security deposits are placed majorly with government agencies.

Age of receivables that are past due:

Particulars	As at 31 March 2022
Less than 6 Months	161,692
6 months-1 year	-
1 - 2 year	-
2-3 year	-
More than 3 year	-
<b>Total</b>	<b>161,692</b>
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.

The table below summarises the maturity profile of the Company's financial liabilities based on contractual undiscounted payments at each reporting date:

As at 31 March 2022

Particulars	Upto 1 year	Between 1 and 3 years	Beyond 3 years	Total
<b>Financial Liabilities - Current</b>				
Trade payables	51,115			51,115
Other current financial liabilities	134,765			134,765
Other current liabilities	27,307			27,307
<b>Total</b>	<b>213,187</b>	-	-	<b>213,187</b>

**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.





**Interteleco International for Modern Communication Services**

**Significant accounting policies and other explanatory information for the year ended 31 March 2022**

**(Amount in KWD, except 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.  
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 2022
Equity Share Capital	150,000
Other Equity	88,420

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 2022



**Interteleco International for Modern Communication Services**

Significant accounting policies and other explanatory information for the year ended 31 March 2022

(Amount in KWD, except otherwise stated)

**21 Related party transactions of Interteleco International for Modern Communication Services**

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	Routesms Solutions FZE
(ii) Ultimate holding company	Route Mobile Limited
(iii) Fellow Subsidiary	Route Mobile LLC Route Mobile (UK) Limited
(iv) Key Management Personnel (KMP)	

**b) Details of related party transactions for the period ended:**

Particulars	31 March 2022
<u>Sale of short message services (SMS)</u>	
Route Mobile (UK) Limited	107,194
Route Mobile LLC	5,444
Routesms Solutions FZE	1,009

**c) Balance**

Particulars	31 March 2022
<u>Amount receivable</u>	
Route Mobile (UK) Limited	6,694
Route Mobile LLC	5,425
Routesms Solutions FZE	1,008



**Interteleco International for Modern Communication Services**

Significant accounting policies and other explanatory information for the year ended 31 March 2022

(Amount in KWD, except otherwise stated)

22 There are no operating lease for the year ended 31st March 2022

**23 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 2022
Net profit after tax attributable to equity shareholders (KWD)	88,419.68
Weighted average number of shares outstanding during the year - Basic and diluted	100,000
Basic and diluted earnings per share (KWD)	884.20
Face value per equity share (KWD)	1,500.00

**24 Segment Reporting**

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

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

**For Ramanand & Associates**  
Chartered Accountants

Firm Reg No.: 117776VV

**Ramanand G. Gupta**  
Partner

ALN: 0103975

Place : Mumbai

Date: **13/05/2022**

UDIN No.: 2203975ANIR/A9734



**For and on behalf of**  
Interteleco International for Modern Communication Services

**Hussain Alshehry**  
General Manager

**Syed Dasthagir Rafi**  
General Manager

