



Independent Auditors' Report on the Special Purpose Financial Information

**To the member of
Route Mobile INC**

Opinion

1. We have audited the accompanying special purpose financial information of **Route Mobile INC.** ('the Company'), which comprise the balance sheet as of 31st 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 31st 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 year ended 31st 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 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.

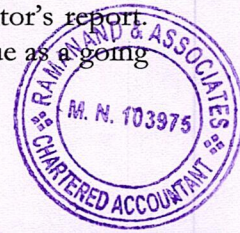


Responsibilities of Management and Those Charged with Governance for the special purpose financial information

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. 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.

10. As requested by the group auditor in their audit instructions of the Company, dated 15th 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
(Firm Registration No. 117776W)




Ramanand Gupta
Partner

(Membership No. 103975)

UDIN: 22103975AIQOZY6228

Place: Mumbai
Date: 09.05.2022

Route Mobile INC.**Balance sheet as at 31 March 2022****(Amount in USD, except for share data, and if otherwise stated)**

	Note	As at 31 March 2022	As at 31 March 2021
ASSETS			
Non-current assets			
Property, plant and equipment	2	4,138	4,826
Current assets			
Financial assets			
Trade receivables	3	8,52,717	58,903
Cash and cash equivalents	4	9,13,820	4,52,908
Other Current Assets	5	9,551	1,880
		17,76,088	5,13,691
		17,80,226	5,18,518
Equity and liabilities			
Equity			
Equity share capital	6	200	200
Other equity	7	(23,66,433)	(20,43,756)
Total equity		(23,66,233)	(20,43,556)
Liabilities			
Non-current liabilities			
Other non-current liabilities	8	15,54,647	21,28,245
		15,54,647	21,28,245
Current liabilities			
Financial liabilities			
Trade payables	9	25,62,565	4,26,047
Other current liabilities	10	29,246	7,781
		25,91,811	4,33,828
		17,80,226	5,18,518

Significant accounting policies and other explanatory information 1-24

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

For Ramanand & Associates

Chartered Accountants

Firm Reg No : 117776W


**Ramanand G. Gupta**

Partner

M.No : 103975

Place : Mumbai

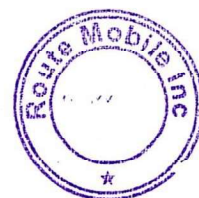
Date : 09 May 2022

UDIN No- 22103975AIQOZY6228

For and on behalf of Route Mobile INC

Sandipkumar Gupta

Director



Route Mobile INC.**Statement of Profit and Loss for the year ended 31 March 2022**

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


	Note	Year ended 31 March 2022	Year ended 31 March 2021
Revenue from operations	11	45,12,979	4,72,286
Other Income	12	60,743	192
Total Revenue		45,73,723	4,72,478
Expenses			
Purchases of messaging services	13	41,77,929	3,23,331
Employee benefit expenses	14	6,93,920	2,37,143
Depreciation and amortisation expense	15	2,651	2,180
Other expenses	16	1,88,998	1,80,801
Total expenses		50,63,498	7,43,455
Profit / (loss) before tax		(4,89,775)	(2,70,977)
Tax expense			
Current tax		800	840
Profit / (loss) for the period		(4,90,575)	(2,71,817)
Earnings / (loss) per equity share:	22		
Basic and diluted (USD)		(2,453)	(1,359)
Face value per share (USD)		1.00	1.00
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

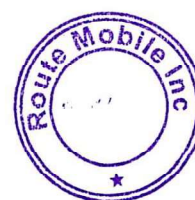
For and on behalf of Route Mobile INC
Ramanand G. Gupta
Partner

M.No : 103975

Place : Mumbai

Date : 09 May 2022

UDIN No- 22103975AIQOZY6228


Sandipkumar Gupta
Director

Route Mobile INC
Cash flow statement for the year ended 31 March 2022
(Amount in USD, except for share data, and if otherwise stated)

A. Cash flows from operating activities

Profit / (loss) before tax

Adjustments for:

Depreciation expense

ESOP outstanding reserve

Operating profit / (loss) before working capital changes

Changes in working capital:

Adjustments for (increase) / decrease in operating assets:

Trade receivables

Other Current Assets

Adjustments for increase / (decrease) in operating liabilities:

Trade payables

Other financial liabilities

Other current liabilities

Cash generated from operating activities

Net income tax refund / (paid)

Net cash generated from operating activities (A)

B. Cash flows from investing activities

Fixed Assets Purchase

Net cash generated from / (used in) investing activities (B)

C. Cash flows from financing activities

Advance from related party

Net cash generated used in financing activities (C)

Net increase / (decrease) in cash and cash equivalents

Cash and cash equivalents as at the beginning of the period

Cash and cash equivalents as at the end of the period (A+B+C)

Components of Cash and Cash Equivalents:

Cash on hand

Balances with banks

- in current accounts

Total

For Ramanand & Associates

Chartered Accountants

Firm Reg No : 117776W



Ran
Ramanand G. Gupta
Partner

M.No : 103975

Place : Mumbai

Date : 09 May 2022

UDIN No- 22103975AIQOZY6228

31st March 2022

31st March 2021

(4,89,775)

(2,70,977)

2,651

2,180

1,67,898

(3,19,226)

(2,68,797)

(7,93,813)

2,61,213

(7,671)

714

21,36,518

3,12,164

-

(35)

21,465

1,36,843

13,56,499

7,10,899

(800)

(840)

10,36,473

4,41,262

(1,963)

(1,631)

(1,963)

(1,631)

(5,73,598)

(5,73,598)

4,60,911

4,39,631

4,52,908

13,277

9,13,820

4,52,908

9,13,820

4,52,908

9,13,820

4,52,908

For and on behalf of Route Mobile INC

Sandip Kumar Gupta
Sandipkumar Gupta
Director



Route Mobile INC.

Statement of Changes in Equity for the year ended 31 March, 2022

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

Equity share capital

Particulars	Note	Number of shares	Amount
As at 31 March 2021	6	200	200
Changes during the year		-	-
As at 31 March 2022		200	200

Other equity

Particulars	Reserves and surplus		Total other equity
	Retained earnings	ESOP O/s reserve	
Balance as at 31 March 2021	(20,43,756)		(20,43,756)
Profit / (loss) for the year	(4,90,575)	1,67,898	(3,22,677)
Balance as at 31 March 2022	(25,34,331)	1,67,898	(23,66,433)

As per our report of even date attached

For Ramanand & Associates

Chartered Accountants

Firm Reg No : 117776W

Ramanand G. Gupta

Partner

M.No : 103975

Place : Mumbai

Date : 09 May 2022

UDIN No- 22103975AIQOZY6228



For and on behalf of Route Mobile INC

Sandipkumar Gupta

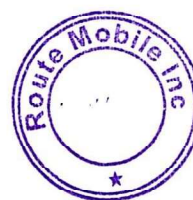
Director



Route Mobile INC

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

2	Property, Plant & Equipment	Computer/		
		Laptop	Mobile	Total
	Cost			
	Balance as at April 1, 2021	10,711	1,584	12,296
	Additions during the year	1,963	-	1,963
	Balance as at March 31, 2022	12,674	1,584	14,259
	Depreciation			
	Balance as at April 1, 2021	6,329	1,140	7,469
	During the year depreciation	2,318	333	2,651
	Balance as at March 31, 2022	8,647	1,473	10,120
	NET BOOK VALUE			
	WDV as on 31 March 2021	4,382	444	4,826
	WDV as on 31 March 2022	4,027	111	4,138



Route Mobile INC.
Significant accounting policies and other explanatory information for the year ended 31 March 2022
(Amount in USD, except for share data, and if otherwise stated)

	As at 31 March 2022	As at 31 March 2021
3 Trade receivables		
Unsecured, considered good	8,52,717	58,903
	8,52,717	58,903
Cash and bank balances		
4 Cash and cash equivalents		
Balances with banks:		
- in current accounts	9,13,820	4,52,908
	9,13,820	4,52,908
5 Other current assets		
Other Receivables	1,520	515
Prepaid expenses	6,667	-
Advance income tax	833	833
Advance to Suppliers	532	532
	9,551	1,880

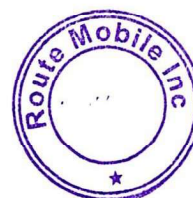
	As at 31 March 2022	As at 31 March 2021
6 Equity share capital		
Issued, subscribed and fully paid up		
200 Ordinary Shares of USD 1/- each	200	200
	200	200

	As at 31st March 2022		As at 31st March 2021	
(a) Reconciliation of equity shares outstanding at the beginning and at the end of the reporting period	Number	Amount	Number	Amount
Balance at the beginning of the year	200	200	200	200
Add: Issued during the year	-	-	-	-
Balance at the end of the year	200	200	200	200

Composition of Shareholder:

Name of the Shareholder	No. of Shares	% Holding	No. of Share	% Holding
Route Mobile (UK) Limited	200	100%	200	100%
Total	200	100%	200	100%

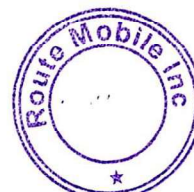
	As at 31 March 2022	As at 31 March 2021
7 Other equity		
Surplus in the statement of profit and loss	(25,34,331)	(20,43,756)
Total other equity	(25,34,331)	(20,43,756)
Surplus in the statement of profit and loss		
Balance at the beginning of the year	(20,43,756)	(17,71,939)
Add: Profit/(loss) for the period	(4,90,575)	(2,71,817)
Balance at the end of the year	(25,34,331)	(20,43,756)
ESOP o/s reserve		
Balance at the beginning of the year		
Add: Profit for the year	1,67,898	-
Balance at the end of the year	1,67,898	-
Other equity	(23,66,433)	(20,43,756)
8 Other non-current liabilities		
Loans and Advances from Related Parties	15,54,647	21,28,245
	15,54,647	21,28,245
9 Trade payables		
Sundry Creditors	25,62,565	4,26,047
	25,62,565	4,26,047
10 Other current liabilities		
Statutory dues	20,983	7,211
Advance from customer	1,432	-
Other current liability	6,831	569
	29,246	7,781



Route Mobile INC.

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

	Year ended 31 March 2022	Year ended 31 March 2021
11 Revenue from operations		
Sale of services		
Messaging and voice services	45,12,979	4,72,286
	45,12,979	4,72,286
12 Other income		
Liabilities no longer payable, written back	1,596	-
Foreign exchange gain (net)	58,642	
Other income	506	192
	60,743	192
13 Purchases of messaging services		
Purchases of messaging services	41,77,929	3,23,331
	41,77,929	3,23,331
14 Employee benefit expenses		
Salaries, wages and bonus	5,04,745	2,36,446
Staff welfare expense	21,277	697
ESOP expense	1,67,898	-
	6,93,920	2,37,143
15 Depreciation and amortisation expense		
Depreciation on property, plant and equipment	2,651	2,180
	2,651	2,180
16 Other expenses		
Rent, rates & taxes	1,166	885
Travelling and conveyance	26,282	9
Printing and stationery	114	-
Business promotion	26,020	-
Telephone & Mobile Expenses	1,788	1,082
Legal and professional charges	66,360	92,554
Foreign exchange loss (net)	-	52,043
Bank Charges	1,078	621
Communication	21,596	21,068
Postage & Courier charges	57	-
Insurance expense	2,128	6,512
Payroll processing charges	2,594	2,518
Repairs & Maintenance	391	-
Membership & Subscription	33,333	-
Miscellaneous expenses	6,090	3,510
	1,88,998	1,80,801



Route Mobile INC.

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

17 Fair value measurements**Financial instruments by category:**

Particulars	31 March 2022	31 March 2021
	Amortised cost	Amortised cost
Financial Assets - Current		
Trade receivables	8,52,717	58,903
Cash and cash equivalents	9,13,820	4,52,908
Other current assets	9,551	1,880
	17,76,087	5,13,691
Financial Liabilities - Current		
Trade payables	25,62,565	4,26,047
Financial liabilities	29,246	7,781
	25,91,811	4,33,828

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.

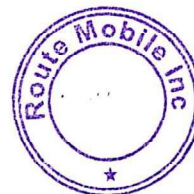
Level 2: The fair value of financial instruments that are not traded in an active market (for example, traded bonds, over-the-counter derivatives) is determined using valuation techniques which maximise the use of observable market data and rely as little as possible on entity-specific estimates. If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

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

18 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 government agencies if any. The table below provide details regarding past dues receivables including transaction of the year as at each reporting date:

Particulars	As at 31 March 2022	As at 31 March 2021
Less than 6 Months	8,52,001	57,646
6 months-1 year		
1 - 2 year		966
2 - 3 year	963	291
More than 3 year	(247)	
Total	8,52,717	58,903

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 at each reporting date:

As at 31 March 2022

Particulars	Upto 1 year	Between 1 and 3 years	Beyond 3 years	Total
Financial Liabilities - Current				
Trade payables	25,62,565	-	-	25,62,565
Other current liabilities	29,246	-	-	29,246
Total	25,91,811	-	-	25,91,811

C Market Risk**Price risk**

The company has policy of price risk from its investment in mutual funds classified in the balance sheet at fair value through profit and loss.

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 INC.

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

19 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 2022	As at 31 March 2021
Equity Share Capital	200	200
Other Equity	(23,66,433)	(20,43,756)



Route Mobile INC.

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

20 Related party transactions of Route Mobile Inc.

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:

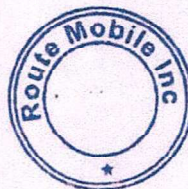
Description of relationship	Names of related parties
(i) Holding Company	Route Mobile (UK) Limited
(ii) Ultimate Holding Company	Route Mobile Limited
(iii) Fellow subsidiaries (with whom transactions have taken place)	Routesms Solutions FZE Send Clean Private Limited

b) Details of related party transactions:

Particulars	31 March 2022	31 March 2021
<u>Purchase of message services</u>		
Route Mobile (UK) Limited	37,65,719	2,79,309
Route Mobile Limited	73,919	-
Routesms Solutions FZE	3,22,121	43,019
Send Clean Private Limited	15,467	-
<u>Expenses reimbursed to other company</u>		
Route Mobile (UK) Limited	-	3,019
<u>Advance received</u>		
Route Mobile (UK) Limited	50,000	78,840
<u>ESOP Reserve</u>		
Route Mobile (UK) Limited	1,67,898	-

c) Balances outstanding at the end of the year

Particulars	31 March 2022	31 March 2021
<u>Trade payable</u>		
Route Mobile (UK) Limited	25,29,652	3,59,216
Route Mobile Limited	22,973	17,368
Routesms Solutions FZE	-	45,194
Send Clean Private Limited	1,775	-
<u>Loan payable</u>		
Routesms Solutions FZE	-	1,55,903
Route Mobile Limited	-	4,31,458
Route Mobile (UK) Limited	15,54,647	15,40,884



Route Mobile INC.**Significant accounting policies and other explanatory information for the year ended 31 March 2022****(Amount in USD, except for share data, and if otherwise stated)****21** There are no operating lease for the year ended 31st March 2022**22 Earnings / (loss) 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	Year ended 31 March 2021
Net profit / (loss) after tax attributable to equity shareholders (\$)	(4,90,575)	(2,71,817)
Weighted average number of shares outstanding during the year - Basic and diluted	200	200
Basic and diluted earnings / (loss) per share (\$.)	(2,453)	(1,359)
Nominal value per equity share (\$.)	1	1

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 Ramanand & Associates

Chartered Accountants

Firm Reg No : 117776W

**Ramanand G. Gupta**

Partner

M.No : 103975

Place : Mumbai

Date : 09 May 2022

UDIN No- 22103975AIQOZY6228

**For and on behalf of Route Mobile INC****Sandipkumar Gupta**

Director

