



**Independent Auditor's Report on Special Purpose Financial Information**

To,

The Board of Directors,

Route Mobile Limited (Ghana)

**OPINION**

1. We have audited the accompanying special Purpose financial statements of Route Mobile Limited (Ghana) ("the Company") which comprises the Balance Sheet as at March 31, 2025, 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 31<sup>st</sup> March, 2025 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.



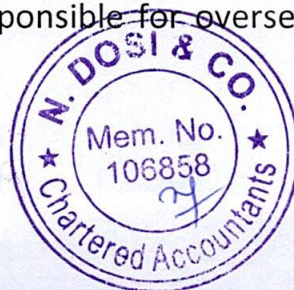


## **BASIS OF ACCOUNTING AND RESTRICTION ON USE AND DISTRIBUTION**

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 31<sup>st</sup> March, 2025., 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**

**Nilesch Dosi**

**Proprietor**

**Mem. No. 106858**

**Place: Mumbai**

**Date: 29/04/2025**

**UDIN: 25106858BMIBTL6192**



**Route Mobile Limited****Balance sheet as at 31 March 2025**

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

Particulars	Notes	As at 31 March 2025	As at 31 March 2024
<b>Assets</b>			
<b>Non-Current Assets</b>			
Property, Plant & Equipment	2	255	1,275
Financial assets			
Loans	3	15,48,015	14,62,616
<b>Total Non current assets</b>		<b>15,48,270</b>	<b>14,63,891</b>
<b>Current Assets</b>			
Financial assets			
Trade receivables	4	64,521	1,29,221
Cash and cash equivalents	5	2,82,322	86,740
Other Current Assets	6	3,88,298	3,90,776
<b>Total Current assets</b>		<b>7,35,141</b>	<b>6,06,738</b>
		<b>22,83,411</b>	<b>20,70,628</b>
<b>Equity and liabilities</b>			
<b>Equity</b>			
Equity share capital	7	11,70,000	11,70,000
Other equity	8	(40,17,460)	(29,85,687)
<b>Total Equity</b>		<b>(28,47,460)</b>	<b>(18,15,687)</b>
<b>Liabilities</b>			
<b>Non-current liabilities</b>			
Loans	9	27,11,317	20,53,901
<b>Current Liabilities</b>			
Financial liabilities			
Trade payables	10	13,23,268	10,59,126
Other financial liabilities	11	-	-
Other current liabilities	12	10,96,285	7,73,288
		<b>24,19,554</b>	<b>18,32,414</b>
		<b>22,83,411</b>	<b>20,70,628</b>

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 : 0119288W



Nilesh Dosi  
Proprietor  
M.No : 106858  
Place : Mumbai  
Date : 29/04/2025  
UDIN No: 25106858 BMIBTL6192

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 2025**  
(Amount in GHS, except for share data, and if otherwise stated)

Particulars	Notes	Year ended 31 March 2025	Year ended 31 March 2024
Revenue from operations	13	2,19,420	3,92,894
Other Income	14	-	-
<b>Total Revenue</b>		<b>2,19,420</b>	<b>3,92,894</b>
<b>Expenses</b>			
Purchases of messaging services	15	1,76,386	3,85,432
Employee benefit expenses		2,000	-
Depreciation and amortisation expense	16	1,020	1,020
Other expenses	17	10,49,786	5,54,210
<b>Total expenses</b>		<b>12,29,192</b>	<b>9,40,662</b>
<b>Profit/(loss) for the period</b>		<b>(10,09,772)</b>	<b>(5,47,767)</b>
<b>Tax expense</b>			
Current tax		22,000	-
Deferred tax		-	-
<b>Profit for the period</b>		<b>(10,31,772)</b>	<b>(5,47,767)</b>

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**

*Nilesh Dosi*

**Nilesh Dosi**  
Proprietor  
M.No : 106858  
Place : Mumbai  
Date : 29/04/2025

UDIN No: 25106858BMIBTL6192

*Sandipkumar Gupta*  
**Sandipkumar Gupta**  
Director



**Route Mobile Limited**  
**Cashflow statement for the year ended 31 March 2025**  
(Amount in GHS, except for share data, and if otherwise stated)

	31 March 2025	31 March 2024
<b>Cash flows from operating activities</b>		
Profit / (loss) before tax	-10,09,772	-5,47,767
Adjustments for:		
Depreciation expense	1,020	1,020
Operating profit / (loss) before working capital changes	-10,08,753	-5,46,748
<b>Changes in working capital:</b>		
Adjustments for (increase) / decrease in operating assets:		
Trade receivables	64,699	-18,770
Other Current Assets	2,479	-49,925
Adjustments for increase / (decrease) in operating liabilities:		
Trade payables	2,64,142	2,65,371
Other financial liabilities	-	-
Other current liabilities	3,22,997	15,747
Cash generated from operating activities	6,54,318	2,12,423
Net income tax refund / (paid)	-22,000	16,900
Net cash generated from operating activities (A)	-3,76,435	-3,17,425
<b>Cash flows from investing activities</b>		
Fixed Asset Purchased		
Net cash generated from / (used in) investing activities (B)	-	-
<b>Cash flows from financing activities</b>		
Loan from related party	6,57,416	4,03,949
Loan to related party	-85,399	-2,31,782
Net cash generated used in financing activities (C)	5,72,017	1,72,167
Net increase / (decrease) in cash and cash equivalents	1,95,582	-1,45,258
Cash and cash equivalents as at the beginning of the period	86,740	2,31,998
Cash and cash equivalents as at the end of the period (A+B+C)	2,82,322	86,740
<b>Components of Cash and Cash Equivalents:</b>		
Balances with banks		
- in current accounts	2,82,322	86,740
<b>Total</b>	<b>2,82,322</b>	<b>86,740</b>

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

Nilesh Dosi  
Proprietor  
M.No : 106858  
Place : Mumbai  
Date : 29/04/2025  
UDIN No: 25106858BMIBTL6192



For and on behalf of Route Mobile Limited

Sandipkumar Gupta  
Director



**Route Mobile Limited**

**Statement of Changes in Equity for the year ended 31 March 2025**

(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 2024	7	11,70,000	11,70,000
Issue of shares		-	-
Balance as at 31 March 2025		11,70,000	11,70,000

**Other equity**

Particulars	Reserves and surplus	Total other equity
	Retained earnings	
Balance as at 31 March 2024	(29,85,687)	(29,85,687)
Profit / (loss) for the year	(10,09,772)	(10,09,772)
Taxes	22,000	22,000
Balance as at 31 March 2025	(40,17,460)	(40,17,460)

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**

**For and on behalf of Route Mobile Limited**



**Nilesch Dosi**  
Proprietor  
M.No : 106858  
Place : Mumbai

**Date : 29/04/2025**

**UDIN No: 25106858BMIBTL6192**



**Sandipkumar Gupta**  
Director





**Route Mobile Limited**

**Significant accounting policies and other explanatory information for the year ended 31 March 2025**  
(Amount in GHS, except for share data, and if otherwise stated)

**2 Property, plant and equipment**

Particulars	Computers	Total
Balance as at 1 April 2024	8,229.00	8,229.00
Additions	-	-
Disposals	-	-
Balance as at 31 March 2025	8,229.00	8,229.00
Accumulated depreciation		
Balance as at 1 April 2024	6,954.42	6,954.42
Depreciation charge	1,019.66	1,019.66
Disposals	-	-
Balance as at 31 March 2025	7,974.08	7,974.08
Net block		
Balance as at 31 March 2024	1,274.58	1,274.58
Balance as at 31 March 2025	254.92	254.92





**Route Mobile Limited**
**Significant accounting policies and other explanatory information for the year ended 31 March 2025**
**(Amount in GHS, except for share data, and if otherwise stated)**

	As at 31 March 2025	As at 31 March 2024
<b>3 Loans</b>		
Loan to related party	15,48,015	14,62,616
	<u>15,48,015</u>	<u>14,62,616</u>
<b>4 Trade receivables</b>		
Unsecured, considered good	64,521	1,29,221
	<u>64,521</u>	<u>1,29,221</u>
<b>5 Cash &amp; cash equivalents :</b>		
Cash in hand	2,82,322	86,740
Cash at bank	<u>2,82,322</u>	<u>86,740</u>
<b>6 Other current assets</b>		
Other Deposit ( Short Term )	1,55,642	1,55,642
Other Receivables	34,072	20,075
Prepaid expenses	-	38,475
Advance Income Tax/Refund Due	1,98,584	1,76,584
Advance to supplier		
	<u>3,88,298</u>	<u>3,90,776</u>
	As at 31 March 2025	As at 31 March 2024
<b>7 Share capital:</b>		
Paid up capital		
Share capital	<u>11,70,000</u>	<u>11,70,000</u>
<b>8 Retained earnings :</b>		
Opening balance	(29,85,687)	(24,54,820)
Add:- Taxes	-	16,900
Add: Profit /(loss) during the year	(10,31,772)	(5,47,767)
	<u>(40,17,460)</u>	<u>(29,85,687)</u>
<b>9 Other non-current liabilities</b>		
Loans and Advances from related party	27,11,317	20,53,901
	<u>27,11,317</u>	<u>20,53,901</u>
<b>10 Trade payable</b>		
Sundry Creditors for Purchase	11,74,357	9,38,464
Sundry Creditors for Expenses	1,48,911	1,20,661
	<u>13,23,268</u>	<u>10,59,126</u>
<b>11 Other current financial liabilities</b>		
Outstanding Expenses	-	-
	<u>-</u>	<u>-</u>
<b>12 Other current liabilities</b>		
Statutory dues	16,664	15,680
Advance from customer	10,79,621	7,57,608
Provision for Purchases		
Provision for expenses		
	<u>10,96,285</u>	<u>7,73,288</u>





**Route Mobile Limited**

Significant accounting policies and other explanatory information for the year ended 31 March 2025

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

	As at 31 March 2025	As at 31 March 2024
<b>13 Revenue from operations</b>		
Sales	2,19,420	3,92,894
	<u>2,19,420</u>	<u>3,92,894</u>
<b>14 Other income</b>		
Other income	-	-
	<u>-</u>	<u>-</u>
<b>15 Purchases of messaging services</b>		
Purchases	1,76,386	3,85,432
	<u>1,76,386</u>	<u>3,85,432</u>
<b>16 Employee benefit expenses</b>		
Salaries, wages and bonus		
Staff welfare expense	2,000	
	<u>2,000</u>	
<b>16 Depreciation and amortisation expense</b>		
Depreciation	1,020	1,020
	<u>1,020</u>	<u>1,020</u>
<b>17 Other expenses</b>		
Auditors Remuneration	27,826	17,123
Office Rent	75,728	44,271
Power and Fuel Charges	16,000	10,400
Travelling & Conveyance	50,000	59,160
Foreign exchange loss (net)	5,42,842	2,48,961
Bank charges	5,383	2,541
Legal and professional charges	1,52,316	1,19,101
Printing & Stationery Expenses	2,280	2,540
Office & General Expense	3,767	4,620
License Fees	7,700	90
Rent Rates & Taxes		
Account officer Allowance	36,000	19,429
Cleaner charges	9,960	7,690
Admin Officer charges	26,294	17,100
Written off	93,689	645
Business Promotion Expenses		540
Registration Charges		
Machinery Repairs & Maintenance		
	<u>10,49,786</u>	<u>5,54,210</u>





**Route Mobile Limited**

**Significant accounting policies and other explanatory information for the year ended 31 March 2025**  
**(Amount in GHS, except for share data, and if otherwise stated)**

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

Particulars	31 March 2025	31 March 2024
	Amortised cost	Amortised cost
<b>Financial Assets - Current</b>		
Trade receivables	64,521	1,29,221
Cash and cash equivalents	2,82,322	86,740
Other current assets	3,88,298	3,90,776
	<b>7,35,141</b>	<b>6,06,738</b>
<b>Financial Liabilities - Current</b>		
Trade payables	13,23,268	10,59,126
Other current financial liabilities	-	-
Financial liabilities	10,96,285	7,73,288
	<b>24,19,554</b>	<b>18,32,414</b>

**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 2025****(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 2025	As at 31 March 2024
Unsecured Debtors considered good :		
Less than 6 months	359	27,452
6 months - 1 year	46	6,123
1 year - 2year	13966	33,536
2year - 3year	29997	14,467
More than 3 years	20154	47,642
<b>Total</b>	<b>64,521</b>	<b>1,29,221</b>

**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 2025**

Particulars	Upto 1 year	Between 1 and 3 years	Beyond 3 years	Total
<b>Financial Liabilities - Current</b>				
Trade payables	6,31,694	5,62,874	1,28,701	13,23,268
Other current liabilities	10,96,285	-	-	10,96,285
<b>Total</b>	<b>17,27,979</b>	<b>5,62,874</b>	<b>1,28,701</b>	<b>24,19,554</b>

**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 2025

(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 2025	As at 31 March 2024
Equity Share Capital	11,70,000	11,70,000
Other Equity	(40,17,460)	(29,85,687)



**Route Mobile Limited****Significant accounting policies and other explanatory information for the year ended 31 March 2025****(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:**

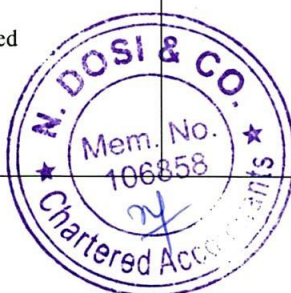
Description of relationship	Names of related parties
(i) Holding Company	Route Mobile (UK) Limited
(ii) Ultimate Holding Company	Route Mobile Limited
(iii) Fellow subsidiaries ( with whom transactions have taken place)	Routesms Solutions FZE Routesms Solutions Nigeria Limited

**b) Details of related party transactions :**

Particulars	31 March 2025	31 March 2024
<b><u>Purchase of message services</u></b>		
Route Mobile (UK) Limited		68,196
Routesms Solutions Nigeria Limited		
<b><u>Sale of message services</u></b>		
Route Mobile (UK) Limited	84,285	1,39,865
Route Mobile Limited	20,222	45,395
Routesms Solutions FZE	8,964	5,381
Routesms Solutions Nigeria Limited	591	4,065
<b><u>Business Advance Taken</u></b>		
Route Mobile (UK) Limited	2,55,352	1,84,365
Route Mobile Limited	1,10,539	
<b><u>Amount received by others on our behalf</u></b>		
Route Mobile Limited	61,884	
Route Mobile (UK) Limited	37,248	7,544
Routesms Solutions Nigeria Limited		

**c) Balances outstanding at the end of the year**

Particulars	31 March 2025	31 March 2024
<b><u>Trade payable</u></b>		
Route Mobile (UK) Limited	10,89,366	9,24,347
Routesms Solutions Nigeria Limited	1,439	1,224
Routesms Solutions FZE		
Route Mobile Limited		
<b><u>Trade receivable</u></b>		
Route Mobile Limited	-1,21,867	-74,963
Routesms Solutions FZE	4,779	20,488
Routesms Solutions Nigeria Limited	1,06,990	90,576
Route Mobile (UK) Limited	-10,37,390	-7,50,148
<b><u>Advance from related party</u></b>		
Route Mobile (UK) Limited		
<b><u>Loan receivable</u></b>		
Route Mobile (UK) Limited	15,39,055	12,76,350
Route Mobile Limited	7,700	1,85,195
Routesms Solutions Nigeria Limited	1,259	1,072
<b><u>Loan payable</u></b>		
Route Mobile (UK) Limited	27,11,317	20,53,901





**Route Mobile Limited**

**Significant accounting policies and other explanatory information for the year ended 31 March 2025**  
(Amount in GHS, except for share data, and if otherwise stated)

22 There are no operating lease for the year ended 31st March 2025

**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**



**Nilesh Dosi**

Proprietor

M.No : 106858

Place : Mumbai

Date : 29/04/2025

UDIN No: 25106858 BM1BTL6192



**Sandipkumar Gupta**

Director

