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 Arabia Telecom

OPINION

1. We have audited the accompanying special Purpose financial statements of Route Mobile Arabia Telecom ("the Company") which comprises the Balance Sheet as at March 31, 2026, 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, 2026 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 10 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.

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Mem. No. 106858
Chartered Accountants

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, 2026., 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.

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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

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Chartered Accountants

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

N. DOSI & CO. Mem. No. 106858 Chartered Accountants

Nilesh Dosi
Proprietor
Mem. No. 106858
Place: Mumbai
Date: 30/04/2026
UDIN: 26106858SRNILX4407

Route Mobile Arabia Telecom

Balance sheet as at 31st March 2026

(Amount in SAR, except otherwise stated)

Particulars	Note	As at 31.03.2026 SAR	As at 31.03.2025 SAR
Assets			
Non-current assets			
Property, plant and equipment	2	9,553	15,428
		9,553	**15,428**
Current assets			
Financial assets			
Trade Receivable	3	5,261,580	7,585,671
Cash and cash equivalents	4	3,484,375	2,862,431
Other Bank Balances	4(i)	526,250	526,250
Other current assets	5	779,328	1,028,438
		10,051,533	**12,002,789**
		10,061,086	**12,018,217**
Equity and liabilities			
Equity			
Equity share capital	6	50,000	50,000
Other equity	7	3,902,861	3,522,237
		3,952,861	**3,572,237**
Liabilities			
Current liabilities			
Financial liabilities			
Trade payables	8	5,263,618	7,283,537
Current provisions	9	75,252	745,032
Current Tax Liability	11	529,467	110,490
Other current liabilities	10	239,888	306,922
		6,108,226	**8,445,980**
		10,061,086	**12,018,217**
Significant accounting policies and other explanatory information	`1-24		

For N Dosi & Co.

Chartered Accountants

Firm Reg No. :119288W

N. DOSI & CO. Mem. No. 106858 Chartered Accountants

Nilesh Dosi
Proprietor
M.N.:106858
Place : Mumbai
Date : 30.04.2026
UDIN : 26106858SRNILX4407

For and on behlaf of Route Mobile Arabia Telecom

Signed by:
Sherif Fouad
348C2B0E76C3477...
Sherif Fouad
Manager

Rajeshwar Singh Gill
Manager

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Route Mobile Arabia Telecom

Statement of profit and loss for the period ended 31st March 2026

(Amount in SAR, except otherwise stated)

		Notes	Year ended 31.03.2026 SAR	Year ended 31.03.2025 SAR
	Revenue			
I.	Revenue from operations	12	15,401,179	14,129,755
II.	Other Income		8,366	200
III.	**Total revenue**		**15,409,545**	**14,129,955**
IV.	**Expenses**			
	Purchases	13	9,138,361	10,029,131
	Employee benefit expenses	14	1,048,664	1,026,033
	Depreciation expense	15	5,875	8,507
	Other expenses	16	2,200,787	2,749,422
	Total expenses		**12,393,686**	**13,813,093**
V.	**Profit / (loss) for the period (III-IV)**		**3,015,859**	**316,861**
VI.	**Tax expense**			
	Current tax		580,386	45,645
	Tax adjustment in respect of earlier years			(202,150)
	Deferred tax			
VII	**Net profit / (loss) after tax (V-VI)**		**2,435,473**	**473,366**
VIII	Other comprehensive income for the year, net of tax			
VIII	**Total comprehensive income for the year (VII+VIII)**		**2,435,473**	**473,366**
	Earning / (loss) per equity share	22		
	Basic and diluted (in SAR)		49	9
	Face value per share (in SAR)		1	1
	Significant accounting policies and other explanatory information	`1-24		

For N Dosi & Co.

Chartered Accountants
Firm Reg No. :119288W

Nilesh Dosi
Proprietor
M.N.:106858
Place : Mumbai
Date : 30.04.2026
UDIN : 26106858SRNILX4407

For and on behlaf of Route Mobile Arabia Telecom

Signed by:
Sherif Fouad
348C2B0E76C3477...
Sherif Fouad
Manager

Rajeshwar Singh Gill
Manager

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C.R 1010741130
Route Mobile Arabia Telecom

N. DOSI & CO.
Mem. No. 106858
Chartered Accountants

Route Mobile Arabia Telecom

Cash flow statement for the half year ended 31st March 2026
(Amount in SAR, except otherwise stated)

	Year ended 31 March 2026	Year ended 31 March 2025
A. Cash flows from operating activities		
Profit before tax	**2,435,473**	**473,366**
Adjustments for:		
Changes in working capital:		
Adjustments for (increase) / decrease in operating assets:		
Other current financial assets		
Other current assets	249,110	229,752
Trade Receivable	2,324,091	2,388,999
Adjustments for increase / (decrease) in operating liabilities:		
Other financial liabilities	-	-
Current Provisions	-250,802	-608,555
Other current liabilities	-67,034	-214,528
Trade payables	-2,019,919	516,640
Cash generated from operating activities	**235,446**	**2,312,308**
Net income tax refund / (paid)		
Net cash generated from operating activities (A)	**2,676,795**	**2,794,181**
B. Cash flows from investing activities		
Capital expenditure on property, plant and equipment, including capital advances		
C. Cash flows from financing activities		
Share Capital introduce by Route Mobile Limited		-
loans taken from related parties	-	-
Dividend paid	-2,054,850	-6,200,891
Net cash generated used in investing activities (C)	**-2,054,850**	**-6,200,891**
Net increase / (decrease) in cash and cash equivalents (A+B+C)	**621,945**	**-3,419,256**
Cash and cash equivalents as at the beginning of the period	3,388,681	6,807,937
Cash and cash equivalents as at the end of the year	**4,010,625**	**3,388,681**
Components of Cash and Cash Equivalents:		
Cash on hand		
Balances with banks		
- in current accounts	4,010,625	2,862,431
- in deposit accounts with maturity upto 3 months		526,250
Total	**4,010,625**	**3,388,681**

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 N Dosi & Co.

Chartered Accountants
Firm Reg No. :119288W

N. DOSI & CO. Mem. No. 106858 Chartered Accountants

Proprietor
M.N.:106858
Place : Mumbai
Place : Mumbai
Date : 30.04.2026
UDIN : 26106858SRNILX4407

For and on behalf of the Route Mobile Arabia Telecom

Signed by:
Sherif Fouad
348C2B0E76C3477...

Sherif Fouad	**Rajeshwar Singh Gill**
Manager	**Manager**

C.R 1010741130 Route Mobile Arabia Telecom

Route Mobile Arabia Telecom

Statement of Changes in Equity for the period ended 31st March 2026

(Amount in SAR, except otherwise stated)

Equity share capital

Particulars	Number of shares	Amount
As at 31 March 2025	50,000	50,000
Changes during the year		
As at 31 March 2026	50,000	50,000

Other equity

Particulars	Reserve & Surplus - Retained earnings
Closing balance as at 31 March 2025	3,522,237
Profit for the year	2,435,473
Dividend for the year Dec 2022	
Dividend for the year Dec 2024	-2,054,850
Closing balance as at 31 March 2026	**3,902,861**

Significant accounting policies and other explanatory information **1 to 24**

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. :119288W

Nilesh Dosi
Proprietor
M.N.:106858
Place : Mumbai
Date : 30.04.2026
UDIN : 26106858SRNILX4407

N. DOSI & CO. Mem. No. 106858 Chartered Accountants

For and on Behalf of Route Mobile Arabia Telecom

Signed by:
Sherif Fouad
348C2B0E76C3477...

Sherif Fouad
Manager

Rajeshwar Singh Gill
Manager

C.R 1010741130 Route Mobile Arabia Telecom

Route Mobile Arabia Telecom

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2026
(Amount in SAR, except otherwise stated)

2 Property, plant and equipment

Particulars	Furniture	Computers	Office Equipment	Total
Gross block				
Balance as at 31 March 2025	13,791	17,995	1,446	33,231
Additions				
Disposals				
VAT Reversal				
Balance as at 31st March 2026	13,791	17,995	1,446	33,231
Accumulated depreciation				
Balance as at 31 March 2025	6,878	9,963	962	17,803
Depreciation charge	1,863	3,834	178	5,875
Disposals				
Balance as at 31st March 2026	8,741	13,797	1,140	23,678
Net block				
Balance as at 31 March 2025	6,913	8,032	483	15,428
Balance as at 31st March 2026	5,050	4,198	305	9,553

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Route Mobile Arabia Telecom

Summary of significant accounting policies and other explanatory information for the period ended 31st March 2026
(Amount in SAR, except otherwise stated)

		As at 31 March 2026 SAR	As at 31 March 2025 SAR
3	**Trade receivables**		
	Unsecured, considered good	5,261,580	7,585,671
	Upto 60 days		
	61 to 91 days and older		
		5,261,580	**7,585,671**
	Cash and bank balances		
4	**Cash and cash equivalents**		
	Cash on hand		
	Balances with banks:		
	- in current account	3,484,375	2,862,431
		3,484,375	**2,862,431**
4(i)	**Other Bank Balances**		
	Balance with Bank held as Bank Gurantee	526,250	526,250
		526,250	**526,250**
5	**Other current assets**		
	Advances to related party	2,699	1,859
	Advance to Suppliers	717,896	983,770
	Prepaid Expenses	52,733	39,809
	Security deposits	6,000	3,000
		779,328	**1,028,438**

**Amount due from companies in which directors of the Company are directors:

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		As at 31 March 2026 SAR	As at 31 March 2025 SAR
6	**Equity share capital**		
	Authorised capital		-
	Issued, subscribed and fully paid up		
	1000 (31 March 2022: 1000) equity shares of SAR.50 each	50,000	50,000
		50,000	**50,000**

	As at 31 March 2026 SAR	As at 31 March 2025 SAR
	Number	Number
(a) Reconciliation of equity shares (in rupees) outstanding at the beginning and at the end of the reporting period		
Balance at the beginning of the year	-	-
Add: Shares issued during the year	1,000	1,000
Balance at the end of the year	**1,000**	**1,000**

	Number of shares	Number of shares
(b) Shareholders holding more than 5% of the shares		
Route Mobile Limited	700	700
First Support Trading	300	300

		As at 31 March 2026 SAR	As at 31 March 2025 SAR
7	**Other equity**		
	Surplus in the statement of profit and loss		
	Balance at the beginning of the year	3,522,237	9,249,762
	Add: Profit for the year	2,435,473	473,366
	FCTR	-	-
	Dividend for the year Dec 2022		(970,442)
	Dividend for the year Dec 2023		(5,230,449)
	Dividend for the year Dec 2024	-2,054,850	
	Balance at the end of the year	**3,902,861**	**3,522,237**
	Other equity	**3,902,861**	**3,522,237**

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Mem. No. 106858
Chartered Accountants

C.R 1010741130
Route Mobile Arabia Telecom

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.

		As at 31 March 2026 SAR	As at 31 March 2025 SAR
8	**Trade payables**		
	Other Party Payable	1,374,281	1,318,450
	Related Party Payable	3,889,337	5,965,087
		5,263,618	**7,283,537**
9	**Current provisions**		
	Provision for expenses	75,252	745,032
		75,252	**745,032**
10	**Other current liabilities**		
	Statutory dues	58,586	46,136
	Advance from customers	181,302	260,786
		239,888	**306,922**
11	**Current Tax Liability**		
	Provision for tax	529,467	110,490
		529,467	**110,490**

N. DOSI & CO. Mem. No. 106858 Chartered Accountants

روت موبايل العربية للاتصالات س.ت ١٠١٠٧٤١١٣٠ C.R 1010741130 Route Mobile Arabia Telecom

Route Mobile Arabia Telecom
Summary of significant accounting policies and other explanatory information for the period ended 31st March 2026

(Amount in SAR, except otherwise stated)

	Particulars	Year Ended 31.03.2026 SAR	Year Ended 31.03.2025 SAR
12	**Revenue from operations**		
	Sale of services - short messaging services	15,401,179	14,129,755
	Other Income	8,366	200
		15,409,545	**14,129,955**
13	**Purchases of short messaging services**		
	Purchases of short messaging services	9,138,361	10,029,131
		9,138,361	**10,029,131**
14	**Employee benefit expenses**		
	Salaries, wages and bonus	890,455	980,973
	Staff welfare	10,985	1,935
	Employee Terminal Benefits (Gratuity)	77,343	-2,090
	Employee Mediclaim Insurance	35,758	26,916
	Payroll contract charges		
	Employee Visa expenses	34,124	18,300
	LTI Expenses	-	-
		1,048,664	**1,026,033**
15	**Depreciation expense**		
	Depreciation on property, plant and equipment	5,875	8,507
		5,875	**8,507**
16	**Other expenses**		
	Rent Rates and taxes	123,000	77,360
	Communication	15,032	15,619
	Postage & Stationary	1,456	1,283
	Business promotion	1,549	81
	Legal and Professional charges	105,325	193,583
	Office Expenses	13,518	21,157
	Foreign Exchange Loss	385,215	4,504
	Written off	-	24
	Power and fuel	2,344	-10,148
	Licence Fees	914,788	1,823,484
	Consultancy services	-	3,180
	Sponsorship fees	-	-177,500
	Licence Processing Fees	-	2,000
	Server Charges	85,264	112,544
	Tender Fees	-	2,700
	Firewall charges	-	1,580
	Auditors Remuneration	54,000	22,500
	Travelling { Including Foregin Travel } - Staff	9,622	4,363
	Membership And Subscription	4,996	1,749
	Bank Charges	744	1,003
	Rounding Off	-0	-0
	Support Fees	481,325	616,207
	Notary Charges	788	425
	Payroll contract charges	1,725	1,725
	STI Expenses	-	30,000
	Car Expenses (Including Insurance)	85	-
	Repair And Maintenance Building	10	-
		2,200,787	**2,749,422**

N. DOSI & CO. ★ Mem. No. 106858 ★ Chartered Accountants

روت موبايل العربية للاتصالات ★ س.ت ١٠١٠٧٤١١٣٠ C.R 1010741130 ★ Route Mobile Arabia Telecom

17 Fair value measurements

__Financial instruments by category:__

Particulars	31 March 2026 Amortised cost	31 March 2025 Amortised cost
__Financial Assets - Current__		
Trade Receivable	5,261,580	7,585,671
Cash and cash equivalents	3,484,375	2,862,431
Other Bank Balances	526,250	526,250
Other current assets	6,040,908	8,614,109
__Financial Liabilities - Current__		
Trade payables	5,263,618	7,283,537
Other financial liabilities		
Other current liabilities	239,888	306,922

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.

C.R 1010741130
Route Mobile Arabia Telecom

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18 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 conterparty 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 pincipally consist of trade receivables, loans, cash and bank balances and bank deposits

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

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

Age of receivables that are past due:

Particulars	As at 31 March 2026	As at 31 March 2025
Upto 3 months	4,397,461	4,203,770
3-6 months	666,206	1,214,340
6-12 months	197,913	1,194,294
More than one year		973,266
Total	**5,261,580**	**7,585,671**
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.

As at 31 March 2026

Particulars	Upto 1 year	Between 1 and 3 years	Beyond 3 years	Total
Financial Liabilities - Current				
Trade payables:				
Related party payables	-1,057,753		4,947,090	**3,889,337**
Other payables	1,353,266	21,015	-	**1,374,281**
Other current financial liabilities	-	-	-	**-**
Other current liabilities	239,888	-	-	**239,888**
Total	**535,401**	**21,015**	**4,947,090**	**5,503,507**

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.

N. DOSI & CO. ★ Mem. No. 106858 ★ Chartered Accountants

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19 Capital Management

The Company's financial startegy aims to support its strategic priorities and provide adequte 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 2026	As at 31 March 2025
Trade Receivable	**5,261,580**	**7,585,671**
Equity Share Capital	50,000	50,000
Other Equity	3,902,861	3,522,237

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

a) **Names of related parties and description of relationship:**

Description of relationship	Names of related parties
(i) Holding Company	Route Mobile Limited
(ii) Fellow Subsidiaries	Route Mobile (UK) Ltd

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

Particulars	31 March 2026	31 March 2025
Purchase of Short message services (SMS) and related service		
Route Mobile (UK) Limited	58,278	105,041
Loan repaid to related party		
Routesms Solutions FZE		
Route Mobile (UK) Limited		
Management fees		
Route Mobile Limited	504,449	616,207
Expenses reimbursed to other company		
Routesms Solutions FZE	-	-
Investment in equity		
Route Mobile Limited	35,000	35,000
Prime Support trading	15,000	15,000

*Compensated absences are determined for the company as a whole. Therefore the same cannot be disclosed for key managerial personnel.

c) **Balances with related parties (as at year-end)**

Particulars	31 March 2026	31 March 2025
Amount payable		
Route Mobile (UK) Limited	3,802,323	5,353,320
Route Mobile Limited	87,015	611,767
Loan payable		
Routesms Solutions FZE	-	-
Route Mobile (UK) Limited	-	-

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Mem. No. 106858
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C.R 1010741130
Route Mobile Arabia Telecom

Route Mobile Arabia Telecom
Summary of significant accounting policies and other explanatory information for the period ended 31st March 2026
(Amount in SAR, except for share data, and if otherwise stated)

21 There are no operating lease for the year ended 31st March 2026

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 2026	Year ended 31 March 2025
Net profit / (loss) after tax attributable to equity shareholders	2,435,473	473,366
Weighted average number of shares outstanding during the year - Basic and diluted	50,000	50,000
Basic and diluted earnings / (loss) per share	49	9
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 N Dosi & Co.
Chartered Accountants
Firm Reg No. :119288W

N. DOSI & CO. Mem. No. 106858 Chartered Accountants

Nilesh Dosi
Proprietor
M.N.:106858
Place : Mumbai
Date : 30.04.2026
UDIN : 26106858SRNILX4407

For and on behalf of the Route Mobile Arabia Telecom

Signed by:
Sherif Fouad
348C2B0E76C3477...
Sherif Fouad
Manager

Rajeshwar Singh Gill
Manager

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