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 Communication Services

OPINION

1. We have audited the accompanying special Purpose financial statements of Route Mobile Communication Services ("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.

N. DOSI & CO.
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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to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

10. As requested by the group auditor in their audit instructions of the Company, we have planned and performed our audit using the materiality level specified in their audit instructions, which is different from the materiality level that we would have used, had we been designing the audit to express an opinion on the special purpose financial information alone. We communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings that we identify during our audit.

FOR N. DOSI & Co.
Chartered Accountants
Firm Registration No- 0119288W

Nilesh

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

Nilesh Dosi
Proprietor
Mem. No. 106858
Place: Mumbai
Date: 30/04/2026
UDIN: 26106858FYIYVJ1459

Docusign Envelope ID: EA4F365D-078A-821E-828B-3F79DF61EF5F

Route Mobile Communication Services

Balance sheet as at 31st March 2026

(Amount in KWD, except otherwise stated)

Particulars	Note	As at 31.03.2026 KWD	As at 31.03.2025 KWD
Assets			
Non-current assets			
Property, plant and equipment	2	72,485	85,738
		72,485	85,738
Current assets			
Financial assets			
Trade Receivable	3	195,621	246,300
Cash and cash equivalents	4	355,853	127,172
Other Bank Balances	5	317,131	417,131
Other current assets	6	274,729	115,812
		1,143,335	906,415
		1,215,819	992,153
Equity and liabilities			
Equity			
Equity share capital	7	150,000	150,000
Other equity	8	711,622	454,915
		861,622	604,915
Current liabilities			
Financial liabilities			
Trade payables	9	131,824	222,059
Current provisions	11	15,345	-
Other current liabilities	12	207,028	165,179
Current Tax Liabilities		-	-
		354,197	387,238
		1,215,819	992,153
Significant accounting policies and other explanatory information	`1-25		

As per our report of even date attached

For N Dosi & Co.

Chartered Accountants
Firm Reg No. :119288W

Nilesh Dosi
Proprietor
M.N.:106858
Place : Mumbai
Date : 30.04.2026
UDIN : 26106858FYIYUJ1459

For Route Mobile Communication Services

Signed by:
Hussain AlShehry
69EA0C0C2A5C401...
Hussain Alshehry
Vice President

Signed by:
Syed Dasthagir Rafi
7C16D322DA2845A...
Syed Dasthagir Rafi
Senior General Manager

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

Docusign Envelope ID: EA4F365D-078A-821E-828B-3F79DF61EF5F

Route Mobile Communication Services

Statement of profit and loss for the period ended 31st March 2026
(Amount in KWD, except otherwise stated)

		As at Notes	Year ended 31.03.2026	Year ended 31.03.2025
			KWD	KWD
	Revenue			
I.	Revenue from operations	13	2,679,698	2,264,039
II.	Other Income		21,287	164,140
III.	**Total revenue**		2,700,985	2,428,178
IV.	**Expenses**			
	Purchases	14	2,329,601	1,997,518
	Employee benefit expenses	15	80,285	88,479
	Depreciation expense	16	13,253	13,244
	Other expenses	17	21,138	33,494
	Total expenses		2,444,277	2,132,735
V.	**Profit / (loss) for the period (III-IV)**		256,708	295,444
VI.	**Tax expense**			
	Current tax		-	-
	Deferred tax		-	-
VII	**Net profit / (loss) after tax (V-VI)**		256,708	295,444
VIII	Other comprehensive income for the year, net of tax		-	-
VIII	**Total comprehensive income for the year (VII+VIII)**		256,708	295,444
	Earning / (loss) per equity share			
	Basic and diluted (in KWD)		5	6
	Face value per share (in KWD)		1	1
	Significant accounting policies and other explanatory information	'1-25		

As per our report of even date attached

For N Dosi & Co.

Chartered Accountants
Firm Reg No. :119288W

Nilesh Dosi
Proprietor
M.N.:106858
Place : Mumbai
Date : 30.04.2026
UDIN: 26106858FYIYUJ1459

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

For Route Mobile Communication Services

Signed by: Hussain AlShehry
B9EA0C0C2A5C401...
Hussain Alshehry
Vice President

Signed by: Syed Dasthagir Rafi
7C16D322DA2845A...
Syed Dasthagir Rafi
Senior General Manager

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Route Mobile Communication Services

Notes and other explanatory information as at and for the period ended 31st March 2026

Note 1: This financial information has been prepared by management for purposes of providing information to Route Mobile Limited (the " holding company") to enable it to prepare its consolidated financial statements. these financial results have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under section 133 of the Companies Act, 2013 of India, read with relevant rules issued thereunder for the purpose of consolidation for the three months period ended 31st March 2026

Note 2: The financial results for the corresponding three months ended 31.03.2026 and 31.03.2025 are based on management certified unaudited financial information and have not been subject to review.

Note 3: The figures for the previous periods have been regrouped wherever necessary.

As per our report of even date attached

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 : 26106858FYIYUJ1459

For Route Mobile Communication Services

Signed by: Hussain AlShehry B9EA0C0C2A5C401...
Hussain Alshehry
Vice President

Signed by: Syed Dasthagir Rafi 7C16D322DA2845A...
Syed Dasthagir Rafi
Senior General Manager

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Route Mobile Communication Services

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

2 Property, plant and equipment

Particulars	Plant and Equipment	Computers	Office Equipment	Customer Relationship	Total
Gross block					
Balance as at 31st Mar 2025	1,798	3,934	120	114,308	120,161
Additions			-	-	-
Disposals	-	-	-	-	-
Balance as at 31st Mar 2026	1,798	3,934	120	114,308	120,161
Accumulated depreciation					
Balance as at 31st Mar 2025	714	3,245	52	30,412	34,424
Depreciation charge	296	325	48	12,584	13,253
Disposals					
Balance as at 31st Mar 2026	1,010	3,570	101	42,997	47,677
Net block					
Balance as at 31 March 2025	1,084	689	68	83,896	85,738
Balance as at 31st Mar 2026	788	364	20	71,312	72,485

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Route Mobile Communication Services

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

		As at 31 March 2026	As at 31 March 2025
3	**Trade receivables**		
	Unsecured, considered good	195,621	246,300
		195,621	**246,300**
	Cash and bank balances		
4	**Cash and cash equivalents**		
	Cash on hand	-	-
	Balances with banks:	-	-
	- in current account	355,853	127,172
		355,853	**127,172**
5	**Other Bank Balances**		
	Fixed Deposit (less than 3 months)	**301,825**	**417,131**
	Fixed Deposit (more than 3 months upto 1 Year)	6,316	-
	Fixed Deposit (more than 1 year)	8,990	-
		317,131	**417,131**
6	**Other current assets**		
	Advances to related party**(refer note 27)	-	-
	Advance to Suppliers	-	-
	Accrued Interest	740	86
	Security Deposits	150	150
	Prepaid Purchases	271,564	115,576
	Prepaid Expenses	2,275	-
		274,729	**115,812**

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Route Mobile Communication Services

Summary of significant accounting policies and other explanatory information for the period ended 31st Mar 2026

(Amount in KWD, except otherwise stated)

		As at 31st Mar 2026	As at 31 March 2025
7	**Equity share capital**		
	Authorised capital		
		-	-

	As at 31st Mar 2026		As at 31 March 2025	
	Number	Amount	Number	Amount
(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	1,500	150,000	1,500	150,000
Balance at the end of the year	**1,500**	**150,000**	**1,500**	**150,000**

		As at 31st Mar 2026	As at 31 March 2025
8	**Other equity**		
	Surplus in the statement of profit and loss		
	Balance at the beginning of the year	454,915	440,196
	Add: Profit for the year	256,708	295,444
	Dividend for the year Dec 2022 & Dec 2023		
	Dividend for Dec 2024		-280,725
	Balance at the end of the year	**711,622**	**454,915**
	Other equity	**711,622**	**454,915**

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 31st Mar 2026	As at 31 March 2025
9	**Trade payables**		
	Other Party Payable	97,961	222,059
	Related Party Payable	33,863	
		131,824	**222,059**
10	**Current provisions**		
	Provision for expenses	15,345	-
	Advances from related party		-
		15,345	**-**
11	**Current Tax Liabilities**		
	Provision for tax		-
		-	**-**
12	**Other current liabilities**		
	Statutory dues		-
	Advance from customers	207,028	165,179
		207,028	**165,179**

Route Mobile Communication Services

Summary of significant accounting policies and other explanatory information for the period ended 31st Mar 2026

(Amount in KWD, except otherwise stated)

	Particulars	Year Ended 31.03.2026 (Audited)	Year Ended 31.03.2025 (Audited)
13	**Revenue from operations**		
	Sale of services - short messaging services	2,679,698	2,264,039
	Other Income	21,287	164,140
		2,700,985	**2,428,179**
14	**Purchases of short messaging services**		
	Purchases of short messaging services	2,329,601	1,997,518
		2,329,601	**1,997,518**
15	**Employee benefit expenses**		
	Salaries, wages and bonus	71,167	85,784
	Staff welfare	298	
	Staff Telephone reimbursement	504	
	Employee Mediclaim Insurance	2,853	908
	Employee Terminal Benefits (Gratuity)	4,626	1,787
	Employee Visa expenses	489	
	Food Expenses - Staff	348	
		80,285	**88,479**
16	**Depreciation expense**		
	Depreciation on property, plant and equipment	13,253	13,244
		13,253	**13,244**
17	**Other expenses**		
	Repairs and maintenance	88	245
	Rent Rates and taxes	14,220.00	14,220
	Communication	-	1,212
	Internet	678	232
	Travelling and conveyance	109	330
	Postage & Stationary	39	158
	Business promotion	251	40
	Legal and Professional charges	110	120
	Office Expenses	138	1,004
	Foreign Exchange Loss		7,057
	Miscellaneous expenses	-	55
	Written off	2	-
	Power and fuel	196	215
	Car Expense(Including Insurance)	628	587
	Licence Fees	544	337
	Discount	1	-
	Server Charges	-	1,471
	Consultancy services	-	-
	membership and subscription	40	215
	Tender Fee And Testing Charges	180	240
	Unrealised Foreign Exchange Loss		4,005
	Notary Charges	-	14
	Bank Charges	623	840
	Auditors Remuneration	800	800
	A IT Infra Cost-Server Hosting charges	1,519	-
	Office Cleaning Expense	972	-
	Festival Expense		96
		21,138	**33,494**

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18 Fair value measurements

Financial instruments by category:

Particulars	31 March 2026 Amortised cost	31 March 2025 Amortised cost
Financial Assets - Current		
Trade Receivable	195,621	246,300
Cash and cash equivalents	355,853	127,172
Other Bank Balances	317,131	417,131
Other current assets	274,729	115,812
Financial Liabilities - Current		
Trade payables	131,824	222,059
Other financial liabilities	15,345	-
Other current liabilities	207,028	165,179

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 betwe 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) mea 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 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, conti 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 considere be approximately equal to the fair value.

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ROUTE MOBILE COMMUNICATION SERVICES

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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 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	189,052	260,636
3-6 months	440	-14,337
6-12 months	6,130	-
More than one year		
Total		
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	33,863			**33,863**
Other payables	226,259	-128,299		**97,960**
Other current financial liabilities				
Other current liabilities				
Total	**260,122**	**(128,299)**	**-**	**131,824**

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.

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20 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
Equity Share Capital	150,000	150,000
Other Equity	711,622	454,915

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

21 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	Routesms Solutions FZE
(ii) Fellow Subsidiaries	
	Route Mobile (UK) Ltd Route Mobile LLC Ltd Routesms Solutions FZE Route Mobile INC. Route Mobile Malta 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	339,692	144,105
Route Mobile Malta Limited	153,067	20,643
Routesms Solutions FZE	448	956
Route Mobile LLC		135,097
Sales of Short message services (SMS) and related service		
Route Mobile (UK) Limited	161,534	97,695
Route Mobile INC.	266,954	3,921
Route Mobile LLC	240,163	399,136
Route Mobile Malta Limited		14,477
Loan repaid to related party		
Routesms Solutions FZE		
Route Mobile (UK) Limited		
Management fees		
Route Mobile Limited		
Expenses reimbursed to other company		
Routesms Solutions FZE		
Investment in equity		
Routesms Solutions FZE	150,000	150,000

*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	23,320	69,811
Route Mobile Malta Limited	10,543	
Route Mobile LLC	-	71,234
Route Mobile Malta Limited	-	-
Routesms Solutions FZE	-	-
Amount Receivable		
Route Mobile INC.	37,205	-
Route Mobile (UK) Limited	3,940	3,382
Route Mobile LLC	24,253	32,866
Route Mobile Malta Limited		-

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

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

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

23 **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	256,708	295,444
Weighted average number of shares outstanding during the year - Basic and diluted	100	100
Basic and diluted earnings / (loss) per share	2,567	2,954
Nominal value per equity share	1,500	1,500

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 Route Mobile Limited, and therefore, no separate disclosure on segment information is given in these standalone financial statements.

25 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

Nilesh Dosi
Proprietor
M.N.:106858
Place : Mumbai
Date : 30.04.2026
UDIN : 26106858FYIYVJ1459

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

For Route Mobile Communication Services

Signed by:
Hussain AlShehry
B9EA0C0C2A5C401...
Hussain Alshehry
Vice President

Signed by:
Syed Dasthagir Rafi
7C16D322DA2845A...
Syed Dasthagir Rafi
Senior General Manager