



ONMOBILE GLOBAL LIMITED
Tower #1, 94/1 C & 94/2,
Veerasandra Village, Attibele Hobli,
Anekal Taluk, Electronic City Phase-1,
Bangalore - 560100, Karnataka,
India

P: +91 80 4009 6000 | F: +91 80 4009 6009
CIN - L64202KA2000PLC027860
Email - investors@onmobile.com

www.onmobile.com

February 08, 2022

To
Department of Corporate Services,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001
Scrip Code: **532944**

The Listing Department
National Stock Exchange of India Limited
Exchange Plaza,
Bandra Kurla Complex, Bandra (East)
Mumbai - 400 051
Scrip Code: **ONMOBILE**

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

This is with reference to our letter dated January 17, 2022 informing about the Board meeting scheduled on February 08, 2022.

The Board of Directors of OnMobile Global Limited ('the Company') at their meeting held on Tuesday, February 08, 2022 in Bangalore, through Zoom Video conference, has *inter alia*, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, considered and approved the unaudited financial results as per IND-AS for the quarter and nine months ended December 31, 2021. A copy of the unaudited financial results (Standalone and Consolidated) along with the limited review report of the Auditors **is enclosed herewith**.

The Meeting of Board of Directors of the Company commenced at 7.30 p.m IST and concluded at 10.15 p.m IST.

Request you to please take the same on record.

Thanking you,

Yours sincerely,
For OnMobile Global Limited

P. V. Varaprasad

P.V. Varaprasad
Company Secretary



Encl: a/a


OnMobile Global Limited
Statement of unaudited standalone results for the quarter and nine months ended December 31, 2021
Registered office: Tower 1, 94/1C & 94/2, Veerasandra Village, Electronic City Phase-1, Bengaluru- 560100
CIN: L64202KA2000PLC027860 Website: www.onmobile.com

Amount in Rs Millions except data per share

Sl. No	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2021	September 30, 2021	December 31, 2020	December 31, 2021	December 31, 2020	March 31, 2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Revenue from Operations						
	Telecom Value Added Services	545.33	459.10	498.68	1,487.03	1,459.50	1,946.83
	Other income (Net)	2.30	7.50	21.07	54.53	65.88	172.60
	Total Income	547.63	466.60	519.75	1,541.56	1,525.38	2,119.43
2	Expenses						
	(a) Content fee and royalty	35.44	20.54	34.32	90.59	104.59	138.28
	(b) Contest expenses	12.82	8.07	17.07	31.48	41.39	51.09
	(c) Cost of software licenses and others	29.10	29.30	21.68	79.68	73.79	93.99
	(d) Employee benefits expense	245.75	240.62	239.39	693.54	677.98	917.44
	(e) Finance costs	1.33	1.39	2.30	4.16	7.78	8.97
	(f) Depreciation and amortisation expenses	15.36	15.47	21.54	46.31	66.22	83.44
	(g) Other expenses	140.11	134.69	149.09	375.04	378.30	511.48
	Total expenses	479.91	450.08	485.39	1,320.80	1,350.05	1,804.69
3	Profit before tax and exceptional items (1-2)	67.72	16.52	34.36	220.76	175.33	314.74
4	Exceptional items (Refer Note 4)	-	-	-	-	-	(83.73)
5	Profit before tax (3+4)	67.72	16.52	34.36	220.76	175.33	231.01
6	Tax expense:						
	(a) Current tax	28.76	6.20	18.80	75.29	67.14	83.31
	(c) Deferred tax	(2.97)	3.70	(3.94)	5.27	8.50	31.63
	Total tax	25.79	9.90	14.86	80.56	75.64	114.94
7	Profit/Loss for the period/ year (5-6)	41.93	6.62	19.50	140.20	99.69	116.07
8	Other comprehensive income						
	A. (i) Items that will not be reclassified to profit or loss (Refer Note 6)	193.08	(4.60)	(3.62)	192.31	(6.82)	0.81
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(46.40)	1.31	1.09	(46.21)	1.99	(0.23)
	B. (i) Items that will be reclassified to profit or loss	(0.17)	3.01	5.98	2.12	3.39	(4.92)
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.80	-	-	0.80	-	-
	Other comprehensive income	147.31	(0.28)	3.45	149.02	(1.44)	(4.34)
9	Total comprehensive income for the period/ year (7+8)	189.24	6.34	22.95	289.22	98.25	111.73
10	Paid up equity share capital (Face value of Rs 10/- each)	1,053.74	1,053.17	1,037.62	1,053.74	1,037.62	1,044.96
11	Other equity						5,969.34
12	Earnings per share (of Rs. 10 each) (not annualised except for year ended March 31, 2021)						
	(a) Basic	0.40	0.06	0.19	1.33	0.96	1.12
	(b) Diluted	0.39	0.06	0.19	1.32	0.96	1.11

- The standalone results for the quarter and nine months ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on February 7, 2022 and February 8, 2022 respectively. The above results have been subjected to limited review by the statutory auditors of the Company. The review report of the statutory auditors is unmodified.
- These financial results have been prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and relevant circulars issued thereunder.
- The Company is engaged in providing Mobile Entertainment Services and its operations are considered to constitute a single reportable segment in the context of Ind AS 108- "Operating Segments".
- Exceptional item for the year ended March 31, 2021 includes amount recorded towards impairment of investment in wholly owned subsidiaries.
- The Board of Directors of the Company in their Board meeting held on April 9, 2020 approved buy back of 19,321,429 shares for a maximum value of Rs 541 million. The Company during the period from April 1, 2020 to December 31, 2020 bought back 2,247,881 equity shares of Rs 10 each at a maximum price of Rs 28 per equity share. The total cash outflow towards shares brought back (including shares for buyback) amounts to Rs 68.6 million. The window for said buy-back offer closed on October 23, 2020.
- During the half year ended September 30, 2021, the Company had invested a total amount of Rs. 318.69 million in Tech4billion Media Private Limited ("Chingari"), a Company which is involved in providing end users a video sharing social media platform. During the quarter ended December 31, 2021, the Company made an additional investment of Rs. 110.72 million in Chingari. Further, during the current quarter, the Company, in accordance with the requirements of Ind AS 109 Financial Instruments, has recorded a fair value gain of Rs.195.49 million under Other Comprehensive Income in respect of earlier investment made in Chingari.
- The Company had declared a dividend of Rs. 1.50 per share amounting to Rs. 157.94 million towards final dividend for the year ended March 31, 2021, as approved by the shareholders in the Annual General Meeting held on September 29, 2021. The Company paid off the dividend in the month of October 2021.
- With effect from the current quarter, the Company has reported its results in Indian Rupees "Millions". Until quarter ended September 30, 2021, the Company had reported its results in Indian Rupees "Lakhs". Pursuant to such change, all comparative numbers have been presented in Indian Rupees millions and have been rounded off to two decimal places.

For and on behalf of Board of Directors of Onmobile Global Limited


Francois-Charles Siros
Executive Chairman

Place: Montreal, Canada
Date: February 8, 2022

B S R & Co. LLP

Chartered Accountants

Embassy Golf Links Business Park,
Pebble Beach, B Block, 3rd Floor, No. 13/2,
Off Intermediate Ring Road,
Bengaluru-560 071 India

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Limited Review Report on unaudited standalone financial results of Onmobile Global Limited for the quarter ended 31 December 2021 and year-to-date results for the period from 1 April 2021 to 31 December 2021 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Onmobile Global Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results of Onmobile Global Limited ("the Company") for the quarter ended 31 December 2021 and year-to-date results for the period from 1 April 2021 to 31 December 2021 ("the Statement").
2. This Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For **B S R & Co. LLP**
Chartered Accountants

Firm's Registration No.: 101248W/W-100022

PRAVEEN
KUMAR JAIN

Digitally signed by PRAVEEN
KUMAR JAIN

Date: 2022.02.08 21:21:29 +05'30'

Praveen Kumar Jain
Partner

Membership No.: 079893
UDIN:22079893AAXNSJ5549

Bengaluru
08 February 2022

Registered Office:

OnMobile Global Limited
Statement of unaudited consolidated results for the quarter and nine months ended December 31, 2021
Registered office: Tower 1, 94/1C & 94/2, Veerasandra Village, Electronic City Phase-1, Bengaluru- 560100
CIN: L64202KA2000PLC027860 Website: www.onmobile.com

Amount in Rs Millions except data per share

Sl. No	Particulars	Quarter ended			Nine months ended		Year ended
		December 31, 2021 (Unaudited)	September 30, 2021 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2020 (Unaudited)	March 31, 2021 (Audited)
1	Revenue from Operations						
	Telecom value added services	1,331.84	1,304.30	1,397.80	3,923.86	4,205.85	5,512.92
	Other income (net)	17.25	6.90	21.52	60.15	67.94	100.65
	Total Income	1,349.09	1,311.20	1,419.32	3,984.01	4,273.79	5,613.57
2	Expenses						
	(a) Content fee and royalty	628.71	643.32	666.92	1,908.54	1,980.76	2,620.73
	(b) Contest expenses	12.83	8.46	17.10	32.03	41.39	51.34
	(c) Cost of software licenses and others	38.12	32.88	29.19	96.09	94.50	117.00
	(d) Employee benefits expenses	326.44	325.93	354.58	952.48	1,062.12	1,402.33
	(e) Finance costs	2.00	1.93	2.50	5.44	7.96	9.34
	(f) Depreciation and amortisation expenses	24.53	27.52	32.90	78.49	99.57	128.03
	(g) Other expenses	192.55	203.86	155.32	568.95	517.34	661.97
	Total expenses	1,225.18	1,243.90	1,258.51	3,642.02	3,803.64	4,990.74
3	Profit before share of profit/(loss) of associates, exceptional items and tax (1 - 2)	123.91	67.30	160.81	341.99	470.15	622.83
4	Share of profit/(loss) of associates	-	1.64	(6.60)	1.04	(8.33)	(5.69)
5	Profit before tax and exceptional items (3+4)	123.91	68.94	154.21	343.03	461.82	617.14
6	Exceptional items - net (refer note 6 and 7)	-	(16.00)	-	57.22	-	46.60
7	Profit before tax (5+6)	123.91	52.94	154.21	400.25	461.82	663.74
8	Tax expense						
	(a) Current tax	36.87	21.10	40.15	109.10	133.08	157.59
	(b) Deferred tax	(0.15)	5.20	0.84	13.26	18.54	46.33
	Total tax	36.72	26.30	40.99	122.36	151.62	203.92
9	Profit for the period / year (7-8)	87.19	26.64	113.22	277.89	310.20	459.82
10	Other comprehensive income						
	A. (i) Items that will not be reclassified to profit or loss (refer note 8)	193.05	(4.50)	(3.63)	192.31	(6.84)	0.81
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(46.45)	1.30	1.06	(46.21)	1.99	(0.24)
	B. (i) Items that will be reclassified to profit or loss	(61.39)	(38.54)	90.74	(92.83)	161.73	77.58
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.80	-	-	0.80	-	-
	Other comprehensive income	86.01	(41.74)	88.17	54.07	156.88	78.15
11	Total comprehensive income for the period/ year (9+10)	173.20	(15.10)	201.39	331.96	467.08	537.97
12	Paid up equity share capital (Face value of Rs 10/- each)	1,053.74	1,053.17	1,037.62	1,053.74	1,037.62	1,044.96
13	Other equity					-	5,216.07
14	Earnings per share (of Rs. 10 each) (not annualised except for year ended March 31, 2021)						
	(a) Basic	0.83	0.25	1.09	2.65	2.99	4.42
	(b) Diluted	0.82	0.25	1.09	2.61	2.99	4.41

OnMobile Global Limited

Statement of unaudited consolidated results for the quarter and nine months ended December 31, 2021
Registered office: Tower 1, 94/1C & 94/2, Veerasandra Village, Electronic City Phase-1, Bengaluru- 560100
CIN: L64202KA2000PLC027860 Website: www.onmobile.com

1 (a) The unaudited consolidated results for the quarter and nine months ended December 31, 2021 have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their meetings held on February 7, 2022 and February 8, 2022 respectively. The above results have been subjected to limited review by the statutory auditors of the Company. The report of the statutory auditors is unmodified.

(b) Key numbers of Standalone Financial Results of the Company for the quarter and nine months ended December 31, 2021 are as under:

Amount in Rs. Millions

Particulars	Quarter ended			Nine months ended		Year ended
	December 31, 2021 (Unaudited)	September 30, 2021 (Unaudited)	December 31, 2020 (Unaudited)	December 31, 2021 (Unaudited)	December 31, 2020 (Unaudited)	March 31, 2021 (Audited)
Total Income	547.63	466.60	519.75	1,541.56	1,525.38	2,119.43
Profit before tax	67.72	16.52	34.36	220.76	175.33	231.01
Net profit after tax	41.93	6.62	19.50	140.20	99.69	116.07

Standalone results of OnMobile Global limited are available in investors section in www.onmobile.com and also with the stock exchanges where it is listed.

2 These financial results have been prepared in accordance with Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and relevant circulars issued thereunder.

3 The above results include consolidated results of the Company's subsidiaries : OnMobile Singapore Pte Limited, OnMobile Europe B.V., Appland AB, OnMobile S.A., OnMobile USA LLC, Servicios De Telefonía OnMobile SA DE CV, OnMobile Global SA , OnMobile Brasil Sistemas de Valor Agregado Para Comunicaciones Moveis Ltda, OnMobile DE Venezuela C.A, OnMobile Global for Telecommunication Services, OnMobile Senegal SARL, OnMobile Uruguay S.A., OnMobile Bangladesh Private Limited , OnMobile Mali SARL , OnMobile Kenya Telecom Limited , OnMobile Telecom Limited , OnMobile Global Spain S.L.U, OnMobile Costa Rica OBCR SA . , OnMobile Uganda Limited, OnMobile Zambia Telecom Limited, OnMobile Madagascar Telecom Limited, OnMobile Rwanda Telecom Limited, OnMobile Nigeria Telecom Limited, OnMobile Tanzania Telecom Limited, OnMobile Ghana Telecom Limited, OnMobile Telecom (SL) Limited, OnMobile Global Solutions Canada Limited, OnMobile Global Italy S.R.L, Onmobile Turkey Telekomunikasyon Sistemleri Limited Şirketi, Onmobile Telecom Burkina Faso, SARL, OnMobile Portugal SGPS Unipessoal LDA (Zona Franca Da Madeira), OnMobile Live Inc., Fonestarz Media Group Limited. (Dissolved w.e.f. October 06, 2020), 2dayUK Limited., OnMobile Global Limited Columbia S.A.S., OnMobile Global South Africa (PTY) LTD, OnMobile South Africa Technologies (PTY) Limited (Incorporated on November 29, 2021), OnMobile Bangladesh Technologies Private Limited, OnMobile Latam Holding, S.L, 9447-9029 Quebec Inc. (formerly known as Les Productions Back to the Game Inc.) and Technologies Rob0 Inc and associate Mobile Voice Konnect Private Limited.

4 The Company is engaged in providing Mobile Entertainment Services and its operations are considered to constitute a single reportable segment in the context of Ind AS 108 - "Operating Segments".

5 The Board of Directors of the Company in their Board meeting held on April 9, 2020 approved buy back of 19,321,429 shares for a maximum value of Rs 541 million. The Company , during the period from April 1, 2020 to December 31, 2020 bought back 2,247,881 equity shares of Rs 10 each at a maximum price of Rs 28 per equity share. The total cash outflow towards shares brought back (including shares for buyback) amounts to Rs 68.6 million. The window for said buy-back offer closed on October 23, 2020.

6 On May 22, 2020, OnMobile Global Solutions Canada Ltd. ("OnMobile Canada"), one of the subsidiaries of the Company, has acquired a 25% voting interest in Technologies Rob0 Inc. ("Rob0"), a Company that offers AI-powered visual retention analytics for video game developers for a total consideration of CAD 1 million (Rs. 54.26 million). The Group had accounted for this investment as an equity accounted associate. Further, the Group has done the fair valuation of the option as at March 31, 2021 and recognised an amount of Rs 18.47 million as Derivative asset as a current financial asset.

During the quarter ended September 30, 2021, OnMobile Canada has acquired 100% equity interest in 9447-9029 Quebec Inc. (formerly known as Les Productions Back to the Game Inc.) ("Les Productions"), the parent company of Rob0, vide Share Purchase Agreement ("SPA") dated August 1, 2021 for a total consideration of CAD 2 million (Rs. 119.20 million). The said transaction falls under the purview of Ind AS 103 Business Combination, the relevant accounting of which has been included in these results. On account of this transaction, OnMobile Canada and ultimately, OnMobile Global Limited has gained control over both Les Productions and Rob0. Rob0 acquisition is a step up acquisition and accordingly, as at August 1, 2021, the investment held in associate (Rob0) has been fair valued. Further, the Company has not exercised the option to acquire the balance 25% of Rob0 and the derivative asset has been written off. The net impact of this transaction amounting to Rs.16 million has been shown as exceptional item in profit and loss account.

7 During the year ended March 31, 2021, the Company had renegotiated and amended the payment terms and parameters of the earnout payable towards acquisition of Appland AB ("Appland"). Based on the amended agreement, which was valid till June 30, 2021, the earn out liability has been capped at Rs. 73.22 million (USD 1 million). Accordingly, an amount of Rs. 46.62 million had been reversed as on March 31, 2021. Such reversal had been disclosed as an exceptional item.

During the half year ended September 30, 2021, since Appland was not able to achieve the amended parameters and upon expiry of the term of the amended agreement, the management has concluded that no further payment would be made against the earnout liability and accordingly, the amount of Rs. 73.22 million has been reversed and disclosed as an exceptional item.

8 During the half year ended September 30, 2021, the Company had invested a total amount of Rs. 318.69 million in Tech4billion Media Private Limited ("Chingari"), a Company which is involved in providing end users a video sharing social media platform. During the quarter ended December 31, 2021, the Company made an additional investment of Rs. 110.72 million in Chingari.


Further, during the current quarter, the Company, in accordance with the requirements of Ind AS 109 Financial Instruments, has recorded a fair value gain of Rs.195.49 million under Other Comprehensive Income in respect of earlier investment made in Chingari.

9 The Company had declared a dividend of Rs. 1.50 per share amounting to Rs. 157.94 million towards final dividend for the year ended March 31, 2021, as approved by the shareholders in the Annual General Meeting held on September 29, 2021. The Company paid off the dividend in the month of October 2021.

10

With effect from the current quarter, the Company has reported its results in Indian Rupees "Millions". Untill quarter ended September 30, 2021, the Company had reported its results in Indian Rupees "Lakhs". Pursuant to such change, all comparative numbers have been presented in Indian Rupees millions and have been rounded off to two decimal places.

For and on behalf of Board of Directors of Onmobile Global Limited


François-Charles Sirois
 Executive Chairman

Place: Montreal, Canada
 Date: February 8, 2022

B S R & Co. LLP

Chartered Accountants

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Pebble Beach, B Block, 3rd Floor, No. 13/2,
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Limited Review Report on unaudited consolidated financial results of Onmobile Global Limited for the quarter ended 31 December 2021 and year-to-date results for the period from 1 April 2021 to 31 December 2021 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To the Board of Directors of Onmobile Global Limited

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Onmobile Global Limited ("the Parent"), and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit after tax and total comprehensive income of its associates for the quarter ended 31 December 2021 and year-to-date results for the period from 1 April 2021 to 31 December 2021 ("the Statement"), being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "*Interim Financial Reporting*" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "*Review of Interim Financial Information Performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:
 - a. OnMobile Singapore Pte. Ltd.
 - b. OnMobile SA (Erstwhile Telisma SA)
 - c. OnMobile Europe BV
 - d. Servicios De Telefonía OnMobile SA De CV
 - e. OnMobile USA LLC
 - f. OnMobile Global SA
 - g. OnMobile Brasil Sistemas De Valor Agregado Para Comunicacoes Moveis Ltda.
 - h. OnMobile Global for Telecommunication Services
 - i. OnMobile Senegal SARL
 - j. OnMobile De Venezuela CA
 - k. OnMobile Latam Holdings SL

Registered Office:

B S R & Co. LLP

- l. OnMobile Mali SARL
- m. OnMobile Bangladesh Private Limited
- n. OnMobile Bangladesh Technologies Private Limited
- o. OnMobile Kenya Telecom Limited
- p. OnMobile Costa Rica OBCR, SA
- q. OnMobile Ghana Telecom Limited
- r. OnMobile Madagascar Telecom Limited
- s. OnMobile Nigeria Telecom Limited
- t. OnMobile Zambia Telecom Limited
- u. OnMobile Telecom (SL) Limited
- v. OnMobile Tanzania Telecom Limited
- w. OnMobile Global Spain, SL
- x. OnMobile Uruguay SA
- y. Mobile Voice Konnect Private Limited
- z. OnMobile Uganda Limited
- aa. OnMobile Rwanda Telecom Limited
- bb. OnMobile Global Italy SRL
- cc. OnMobile Telecom Limited
- dd. OnMobile Turkey Telekomunikasyon Sistemleri Limited Şirketi
- ee. OnMobile Telecom Burkina Faso, SARL
- ff. OnMobile Portugal SGPS, Unipessoal LDA
- gg. OnMobile Live Inc.
- hh. 2dayUK Limited
- ii. OnMobile Global Limited Colombia SAS
- jj. OnMobile Global Solutions Canada Limited
- kk. OnMobile Global South Africa (PTY) Limited
- ll. OnMobile South Africa Technologies (Pty) Limited
- mm. Appland AB
- nn. 9447-9029 Quebec Inc. (formerly known as Les Productions Back to the game Inc.)
- oo. Technologies Rob0 Inc.

B S R & Co. LLP

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B S R & Co. LLP

Chartered Accountants

Firm's Registration No.:101248W/W-100022

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KUMAR JAIN

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KUMAR JAIN

Date: 2022.02.08 21:19:13

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Praveen Kumar Jain

Partner

Membership No.: 079893

UDIN:22079893AAXNXW8882

Bengaluru
08 February 2022