



CNGSN & ASSOCIATES LLP CHARTERED ACCOUNTANTS

Anand Seethakathi Business Centre, 2nd Floor, No. 684-690

Anna Salai, Thousand Lights, Chennai - 600 006, India.

Tel : +91 - 44 - 4554 1480 / 81 / 82

Web : www.cngsn.com ; Email : info@cngsn.com

INDEPENDENT AUDITOR'S REPORT

To
The Members,
Toss the Coin Limited
Chennai.

Report on the Audit of the Standalone Financial Statements

Opinion

We have audited the Standalone Financial Statements of Toss the Coin Limited ("the Company"), which comprise the Balance sheet as at 30th September, 2024, the statement of Profit and Loss, the statement of cashflow for the period then ended, notes to the Standalone Financial Statements, including a summary of significant accounting policies and other explanatory information (herein after referred to as "Standalone Financial Statements").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Financial Statements give the information required by the Companies Act, 2013 (the Act) in the manner so required and give a true and fair view in conformity with the Accounting Standards prescribed under section 133 of the Act read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India, of the state of affairs of the Company as at September 30, 2024 and its profit and its cashflow for the period ended on that date.

Basis for Opinion

We conducted our audit of the Standalone Financial Statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI'). We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Statements.



Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide separate opinion on these matters.

Reporting of key audit matters as per SA 701 is not mandated for Unlisted Companies. Hence a report is not drawn in this respect.

Information other than the Standalone Financial Statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report, Business Responsibility Report but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management for Standalone Financial Statements.

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Act with respect to the preparation and presentation of these Standalone Financial Statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. 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 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 Standalone Financial Statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone 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.

The Board of Directors are also responsible for overseeing the company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Statements.

Our objectives are to obtain reasonable assurance about whether the Standalone 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 SAs 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 Standalone Financial Statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- 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 Standalone 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 Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, make it probable that the economic decisions of the reasonable knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Report on Other Legal and Regulatory Requirements

As required by Section 143(3) of the Act, we report that:

- (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
- (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books, except that reporting under Rule 11(g) is separately commented upon in paragraph (i)(6).
- (c) The Balance Sheet, the Statement of Profit and Loss, and the Cash Flow Statement dealt with by this Report are in agreement with the books of account.
- (d) In our opinion, the aforesaid Standalone Financial Statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounting Standards) Rules, 2021.
- (e) On the basis of the written representations received from the directors as on 30th September, 2024 taken on record by the Board of Directors, none of the directors is disqualified as on 30th September, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, the same is not applicable as the company is a private company.
- (g) With respect to the adequacy of the internal financial controls over financial reporting of the company and the operating effectiveness of such controls, refer to our separate report in Annexure "A". Our report expresses an unmodified opinion on the adequacy and operating effectiveness of the company's internal financial controls over financial reporting.
- (h) The modification relating to maintenance of accounts and other matters connected therewith are as stated in paragraph (b) on reporting under Sec. 143(3)(b) and para (i)(6) below on reporting under Rule 11(g).
- (i) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us.
 - 1. The Company does not have any pending litigations, which would impact its financial position.
 - 2. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - 3. There has been no amount required to be transferred to the Investor Education and Protection Fund by the Company.



- 4.
- (i) The management has represented that, to the best of its knowledge and belief, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the company to or in any other person or entity, including foreign entities ("intermediaries") with the understanding, whether recorded in writing or otherwise, that the intermediary shall, whether directly or indirectly lend or invest in other person or entity identified in any manner whatsoever by or on behalf of the company ("ultimate beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate beneficiaries;
 - (ii) The management has represented, that, to the best of its knowledge and belief, no funds have been received by the company from any person or entity including foreign entities ("Funding Parties") with the understanding, whether recorded in writing or otherwise, that the company shall, whether directly or indirectly, lend or invest in other person or entity identified in any manner whatsoever by or behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the ultimate beneficiaries; and
 - (iii) Based on such audit procedures that were considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that representations under sub clause (a) and (b) contain any material mis-statement.

5. The Company has declared and paid an interim dividend of Rs.63 Lakhs during the period.

6. Based on our examination carried out in accordance with the Implementation Guidance on Reporting on Audit Trail under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 (Revised 2024 Edition) issued by the Institute of Chartered Accountants of India, which included test checks, we report that the company has used an accounting software for maintaining its books of account which has a feature of recording audit trail (edit log) facility and the same has operated throughout the period for all relevant transactions recorded in the software.

Further, during the course of our audit we did not come across any instance of audit trail feature being tampered with.

Our examination of the audit trail was in the context of an audit of standalone financial statements carried out in accordance with the Standard of Auditing and only to the extent required by Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014. We have not carried out any audit or examination of the audit trail beyond the matters required by the aforesaid Rule 11(g) nor have we carried out any standalone audit or examination of the audit trail.

As proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 is applicable from April 1, 2023, reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014 on preservation of audit trail as per the statutory requirements for record retention is not applicable for the financial period ended September 30, 2024.

Place: Chennai

Date: 18/11/2024



For M/s. CNGSN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN.04915S/S200036

E.K. Srivatsan

E.K. SRIVATSAN
PARTNER

Membership No. 225064

UDIN: 24225064BKCTEE4430

ANNEXURE A TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(g) under 'Report on Other Legal and Regulatory requirements' section of our report to the Members of Toss the Coin Limited of even date)

Report on the Internal Financial Controls over Financial Reporting under Clause (i) of Sub – Section 3 of Section 143 of the Companies Act, 2013 (“the Act”)

We have audited the internal financial controls over financial reporting of Toss the Coin Limited (“the Company”) as of September 30, 2024 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal financial Controls

The Company's Board of Directors is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India (ICAI). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of the Company's business, including adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Act.

Auditors' Responsibility

Our responsibility is to express an opinion on the Internal Financial Controls over Financial Reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls over Financial Reporting (the “Guidance Note”) issued by the Institute of Chartered Accountants of India and the Standards on Auditing prescribed under Section 143(10) of the Act, to the extent applicable to an audit of Internal Financial Controls. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate Internal Financial Controls over Financial Reporting were established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the Internal Financial Controls over Financial Reporting and their operating effectiveness. Our audit of Internal Financial Controls over Financial Reporting included obtaining an understanding of Internal Financial Controls over Financial Reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's Internal Financial Controls over Financial Reporting.



Meaning of Internal financial Controls over financial Reporting

A Company's Internal Financial Controls over Financial Reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of Standalone Financial Statements for external purposes in accordance with generally accepted accounting principles. A Company's Internal Financial Controls over Financial Reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of Standalone Financial Statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the Company's assets that could have a material effect on the Standalone Financial Statements.

Inherent Limitations of Internal financial Controls over financial Reporting

Because of the inherent limitations of Internal Financial Controls over Financial Reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the Internal Financial Controls over Financial Reporting to future periods are subject to the risk that Internal Financial Controls over Financial Reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, adequate internal financial controls over financial reporting and such internal financial controls over financial reporting were operating effectively as at 30 September 2024, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

Place: Chennai

Date: 18/11/2024



For M/s. CNGSN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN.04915S/S200036

E.K. Srivatsan

E.K. SRIVATSAN
PARTNER

Membership No. 225064

UDIN: 24225064BKCTEE4430

S.No	PARTICULARS	Rs.in '00s	Rs.in '00s	Rs.in '00s
A	PROFITS & GAINS OF BUSINESS			
	Net Profit / (Loss) as per the enclosed Profit and Loss account of the Company for the year ended 31st March		1,55,498.08	
	Add: Inadmissibles debited to Profit and Loss Account:			
	1. Depreciation as per book	5,611.34		
	2. Preliminary Expenses	-		
	3. Provision for Gratuity	-		
	4. Employee contribution paid after due date	871.06		
	5. Interest & Penalty	17.47	6,499.87	
			1,61,997.95	
	Less: Admissible Expenses / Items considered seperately			
	1. Depreciation as per the Income Tax Act, 1961 (As per the enclosed Depreciation Statement)	6,021.14		
	2. Interest on Bank Deposits & IT Refund	3,001.69		
	3. Preliminary Expenses (1/5 allowable u/s 35D)	-		
	4. Contribution to approved Gratuity Fund	-	9,022.83	1,52,975.12
B	INCOME FROM OTHER SOURCES			
	1. Interest on Bank Deposits & IT Refund			3,001.69
C	GROSS TOTAL INCOME \ TOTAL INCOME			1,55,976.81
	Rounded off to			1,55,976.80
	INCOME TAX ON ABOVE TOTAL INCOME @ 22% u/s 115BBA		34,314.90	
	Add : Surcharge @ 10%		3,431.49	
	Tax Payable		37,746.39	
	Add Educational Cess @ 4%		1,509.86	
	Total tax payable		39,256.25	
	Less : TDS as per 26AS		13,732.39	
			25,523.86	
	Less : Advance Tax Paid		23,110.00	
			2,413.86	
	Add : Interest U/s 234B	-		
	Interest U/s 234C	-		
			-	
	Net Tax Payable		2,413.86	
	Less Self Assessment Tax paid u/s 140A dt.		-	
	Tax Payable/ (Refund Due)		2,413.86	

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)
(Formerly known as TOSS THE COIN PRIVATE LIMITED)
Old No.29, New No.62, Abhirampuram 3rd Street, Abhirampuram, Chennai-18
BALANCE SHEET AS AT 30.09.2024

(Rupees in Hundreds)

PARTICULARS	NOTE NO.	01.04.2024 to 30.09.2024	01.04.2023 to 31.03.2024
I. EQUITY AND LIABILITIES			
(1) Shareholders' Fund			
(a) Share Capital	1	1,38,600.00	12,600.00
(b) Reserve and Surplus	2	3,51,801.96	4,24,663.26
(2) Share Application Money Pending Allotment			
(3) Non-Current Liabilities			
(a) Long Term Borrowings	3	-	-
(b) Deferred Tax Liabilities (Net)		-	-
(c) Other Long Term Liabilities		-	-
(4) Current Liabilities			
(a) Short Term Borrowings	4	145.00	-
(b) Trade Payables (Refer Additional Disclosures)		1,560.00	-
(c) Other Current Liabilities	5	48,459.78	24,301.43
(d) Short Term Provisions	6	52,640.75	51,625.66
		5,93,207.48	5,13,190.35
II ASSETS			
(1) Non Current Assets			
(a) Fixed Assets			
(i) Property, Plant & Equipments	7	28,143.90	12,190.58
(ii) Intangible Assets		-	-
(iii) Capital Work in Progress		-	-
(b) Deferred Tax Assets (Net)	7a	1,475.69	1,578.82
(c) Long-term Loans and Advances	8	204.92	-
(d) Long Term Investments		-	-
(e) Miscellaneous Assets (Public Issue Expenses)		23,700.00	10,000.00
(2) Current Assets			
(a) Short Term Investments		-	-
(b) Trade Receivables (Refer Additional Disclosures)	9	1,67,470.91	1,12,335.70
(c) Cash and Cash Equivalents	10	3,23,461.82	3,23,140.56
(d) Short-term Loans and Advances	11	13,892.96	11,148.64
(e) Other current Assets	12	34,857.29	42,796.05
		5,93,207.48	5,13,190.35
Notes to Financial Statement	19		

As per our report of even date Annexed
For M/s CNGSN & Associates LLP
Chartered Accountants

For Toss The Coin Limited
For TOSS THE COIN LTD.

Jayan Narayanan

Director

DIN : (08893678)

Place : Chennai

Date : 18/11/2024

UDIN : 24225064 BKCTEE4430

Reshma Budhia

Director

(08893679)

Director

E.K. Srivatsan

E.K.SRIVATSAN

Partner

FRN: 004915S/S200036

M.No: 225064



TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)
(Formerly known as TOSS THE COIN PRIVATE LIMITED)
Old No.29, New No.62, Abhirampuram 3rd Street, Abhirampuram, Chennai-18
PROFIT AND LOSS STATEMENT FOR THE PERIOD ENDED 30.09.2024

(Rupees in Hundreds except EPS)

PARTICULARS	NOTE NO.	01.04.2024 to 30.09.2024	01.04.2023 to 31.03.2024
INCOME			
Revenue from Operation	13	4,35,676.21	4,86,186.43
Other Income	14	3,001.69	9,341.74
		4,38,677.90	4,95,528.17
EXPENSES			
Employee Benefits Expense	15	2,09,247.00	2,38,394.50
Finance Costs	16	17.47	49.24
Depreciation and Amortization Expense	17	5,611.34	7,209.18
Other Expenses	18	68,304.01	1,06,172.81
		2,83,179.82	3,51,825.73
Profit / (Loss) before exceptional and extraordinary items and tax		1,55,498.08	1,43,702.44
Add / (Less) : Exceptional Items		-	-
Profit / (Loss) before extraordinary items and tax		1,55,498.08	1,43,702.44
Add / (Less) : Extraordinary Items		-	-
Profit Before Tax		1,55,498.08	1,43,702.44
Add / (Less) : Tax Expense			
(a) Current Tax		39,256.25	38,241.16
(b) Deferred Tax Expenses / (Income)		103.13	(580.79)
(c) Income Tax for earlier periods		-	318.81
PROFIT / (LOSS) FOR THE YEAR		1,16,138.70	1,05,723.26
EARNINGS PER EQUITY SHARE			
Nominal value of share Rs. 10 (PY : Rs. 10 per share)			
Weighted Avg No. of Equity Shares held		13,86,000	13,86,000
Basic			
Computed on the basis of total profit for the year		8.38	7.63
Diluted			
Computed on the basis of total profit for the year		8.38	7.63
Notes to Financial Statement	19		

For TOSS THE COIN LTD. For TOSS THE COIN LTD.

As per our report of even date Annexed
For M/s CNGSN & Associates LLP
Chartered Accountants

Jayan Narayanan
Director

Reshma Budhia
Director

Director

E.K. Srivatsan

E.K.SRIVATSAN
Partner

FRN: 004915S/S200036
M.No: 225064

DIN : (08893678)

Place : Chennai

Date : 18/11/2024

UDIN : 24225064BKCTEE4430



TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)
(Formerly known as TOSS THE COIN PRIVATE LIMITED)
Old No.29, New No.62, Abhiramapuram 3rd Street, Abhiramapuram, Chennai-18

CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2024

(Rupees in Hundreds)

PARTICULARS	01.04.2024 to 30.09.2024	01.04.2023 to 31.03.2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before Tax and Extraordinary items as per Statement of Profit and Loss	1,55,498.08	1,43,702.44
Add / (Deduct)		
Non-cash Adjustment to Profit before Tax:		
Depreciation/Amortization Expense	5,611.34	7,209.18
Preliminary Expenses Written Off	-	-
Loss/(Profit) on Sale of Fixed Assets/Investments	-	-
Interest Expense	17.47	49.24
Interest Income	-	-
Operating Profit before Working Capital Changes	1,61,126.89	1,50,960.86
Add / (Deduct)		
Movements in Working Capital:		
Increase/(Decrease) in Trade Payables	1,560.00	-
Increase/(Decrease) in other Current Liabilities	24,158.35	6,079.04
Increase/(Decrease) in Short-Term Provisions	-	5,884.40
Decrease/(Increase) in Inventories	-	-
Decrease/(Increase) in Trade Receivables	(55,135.20)	(40,845.38)
Decrease/(Increase) in Short-Term Loans and Advances	(2,744.32)	2,763.61
Decrease/(Increase) in other Current Assets	7,938.76	27,179.85
Cash Inflow / (Outflow) from Operations	1,36,904.47	1,52,022.38
Add/Less:		
Direct taxes paid	38,241.16	62,251.35
Net Cash Inflow / (Outflow) from Operating Activities	98,663.31	89,771.03
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets, including Intangible Assets and CWIP	(21,564.66)	(5,102.81)
(Increase)/Decrease in Non-Current Investments	-	-
Proceeds from Sale of Fixed Assets	-	-
Interest Income	-	-
Net Cash Inflow / (Outflow) from Investing Activities	(21,564.66)	(5,102.81)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issuance of Equity Share Capital	-	-
Proceeds from issuance of Preference Share Capital	-	-
Increase/(Decrease) in Long-Term Borrowings	-	-
Decrease/(Increase) in Long-Term Loans and Advances	(204.92)	15.00
Decrease/(Increase) in Other Non Current Assets	(13,700.00)	(10,000.00)
Increase/(Decrease) in Short-Term Borrowings	145.00	-
Interest paid	(17.47)	(49.24)
Dividends paid (Including DDT)	(63,000.00)	(25,200.00)
Net Cash Inflow / (Outflow) from Financing Activities	(76,777.39)	(35,234.24)
D. Net Increase / (Decrease) in Cash and Cash Equivalents	(A+B+C)	321.26
E. Add: Cash and Cash Equivalents at the beginning of the year		49,433.98
F. Cash and Cash Equivalents at the end of the year	10	3,23,140.56
	19	3,23,140.56

The accompanying notes are an integral part of the financial statements.

For TOSS THE COIN LTD. For TOSS THE COIN LTD.

Jayan Narayanan
Director

Reshma Budhia
Director

Director

DIN : (08893678)

(08893679)

Place : Chennai

Date : 18/11/2024

UDIN : 24225064BKCTEE4430

As per our report of even date Annexed
For M/s CNGSN & Associates LLP
Chartered Accountants

E.K. Srivatsan

E.K.SRIVATSAN

Partner

FRN: 004915S/S200036

M.No: 225064



TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)
(Formerly known as TOSS THE COIN PRIVATE LIMITED)
Old No.29, New No.62, Abhirampuram 3rd Street, Abhirampuram, Chennai-18
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.09.2024

(Rupees in Hundreds)

NOTE NO.	PARTICULARS	01.04.2024 to 30.09.2024		01.04.2023 to 31.03.2024	
1	SHARE CAPITAL				
	Authorised Shares				
	30,00,000 Equity Shares of Rs.10 each (Previous year - 1,50,000 Equity Shares of Rs.10 each)		3,00,000.00		15,000.00
	Issued, Subscribed and Fully paid-up shares				
	13,86,000 Equity Shares of Rs.10 each fully paid up (Previous year - 1,26,000 Equity Shares of Rs.10 each)		1,38,600.00		12,600.00
	a. Reconciliation of the number of shares outstanding at the beginning and at the end of the reporting period:				
	Equity Shares	30.09.2024		31.03.2024	
		No of Shares	Rs.in '00s	No of Shares	Rs.in '00s
	Outstanding at the beginning of the year	1,26,000	12,600.00	1,26,000	12,600.00
	Add : Shares Issued during the year	12,60,000	1,26,000.00	-	-
	Less : Shares bought Back during the year	-	-	-	-
	Outstanding at the end of the year	13,86,000	1,38,600.00	1,26,000	12,600.00
	b. The rights, preferences, and restrictions attaching to each class of shares including restrictions on the distribution of dividends and the repayment of capital				
	The Company has only one class of Equity Shares having par value of Rs. 10 per share. Each holder of equity share is entitled vote. The dividend, if any, proposed by the Board is subject to the approval of the shareholders in ensuing Annual General Meeting.				
	In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.				
	c. Details of shareholders holding more than 5% of shares in the company:				
		30.09.2024		31.03.2024	
		No of Shares	Rs.in '00s	No of Shares	Rs.in '00s
	Equity Shares of Rs. 10 each				
	Jayan Narayanan (Promoter)	5,54,400	55,440.00	50,400	5,040.00
	Reshma Budhia (Promoter)	5,54,400	55,440.00	50,400	5,040.00
	A Gothamchand	1,21,000	12,100.00	11,000	1,100.00
	As per record of the company, including its register of shareholders/members and other declaration received from shareholders regarding beneficial interest, the above shareholding represents both legal and beneficial ownerships of shares				
	d. Details of shares held by Promoters at the end of the year:				
		No of Shares as on 30.09.2024	% of Total Shares on 30.09.2024	% of Total Shares on 31.03.2024	% Change during the year
	Promoter Name				
	Jayan Narayanan (Promoter)	5,54,400	40%	40%	-
	Reshma Budhia (Promoter)	5,54,400	40%	40%	-

For TOSS THE COIN LTD.


 Director



For TOSS THE COIN LTD.


 Director

TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)
Old No.29, New No.62, Abhirampuram 3rd Street, Abhirampuram, Chennai-18
NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.09.2024

(Rupees in Hundreds)


NOTE NO.	PARTICULARS	01.04.2024 to 30.09.2024	01.04.2023 to 31.03.2024
2	RESERVES AND SURPLUS		
	Securities Premium		
	Balance at the beginning of the year	47,628.00	47,628.00
	Add : Fresh issues during the year	-	-
		47,628.00	47,628.00
	Less : Appropriations during the year	-	-
	Balance at the end of the year	47,628.00	47,628.00
	Surplus / (deficit) in the statement of profit and loss		
	Balance at the beginning of the year	3,77,035.26	2,96,512.00
	Profit / (Loss) for the year	1,16,138.70	1,05,723.26
		4,93,173.96	4,02,235.26
	Less : Appropriations		
	Proposed equity dividend	63,000.00	25,200.00
	Bonus equity shares issued	1,26,000.00	-
Total appropriations	1,89,000.00	25,200.00	
Balance at the end of the year	3,04,173.96	3,77,035.26	
	Total reserves and surplus / (deficit)	3,51,801.96	4,24,663.26
3	LONG TERM BORROWINGS		
	Secured Loans		
	From Financial Institutions	-	-
	Unsecured Loans:		
	From Directors	-	-
	From Others	-	-
	The above amount includes		
	Secured Borrowings	-	-
	Unsecured Borrowings	-	-
		-	-
4	SHORT TERM BORROWINGS		
	Secured Loans		
	From Financial Institutions	-	-
	Unsecured Loans		
	From Directors & Relatives	145.00	-
	From Others	-	-
	The above amount includes		
	Secured Borrowings	-	-
	Unsecured Borrowings	145.00	-
		145.00	-
5	OTHER CURRENT LIABILITIES		
	Audit Fees Payable	250.00	-
	Credit Card Expenses Payable	1,351.70	927.16
	FOREX Card	(662.27)	(662.27)
	Salary Payable	31,320.59	16,066.74
	Other Payables	74.35	141.77
	Rent Payable	134.95	981.06
	EPF/ESI Payable	3,724.05	813.36
	Rates & Taxes Payable	104.37	30.00
	GST Payable	7,154.42	4,060.40
	TDS & TCS Payable	5,007.62	1,943.21
		48,459.78	24,301.43
6	SHORT TERM PROVISIONS		
	Provision for Income Tax	39,256.25	38,241.16
	Provision for Gratuity	13,384.50	13,384.50
		* 52,640.75	51,625.66

For TOSS THE COIN LTD.


 Director



For TOSS THE COIN LTD.


 Director

TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)

Old No.29, New No.62, Abhiramapuram 3rd Street, Abhiramapuram, Chennai-18

NOTES TO FINANCIAL STATEMENTS FOR THE PERIOD ENDED 30.09.2024

(Rupees in Hundreds)

NOTE NO.	PARTICULARS	01.04.2024 to 30.09.2024	01.04.2023 to 31.03.2024
8	LONG-TERM LOANS AND ADVANCES (Unsecured, Considered good) Other Loans and Advances : Deposits & Others	204.92	-
		204.92	-
9	TRADE RECEIVABLES Unsecured, considered good Debts Outstanding for a period exceeding six months Other Debts	11,135.67 1,56,335.24	13,834.47 98,501.24
		1,67,470.91	1,12,335.70
10	CASH AND CASH EQUIVALENTS Balance with Banks On Current Accounts Fixed Deposit with Bank (incl. Accrued Interest) Cash on Hand	1,65,850.78 1,51,883.98 5,727.05	2,44,167.47 73,451.09 5,522.01
		3,23,461.82	3,23,140.56
11	SHORT-TERM LOANS AND ADVANCES Staff Advance Advances paid to Vendors Rental Advance	50.00 742.96 13,100.00	- 48.64 11,100.00
		13,892.96	11,148.64
12	OTHER CURRENT ASSETS Advance Tax GST Input Tax Credit Deferred Revenue Expenditure Income Tax Refundable TDS Receivable	19,500.00 - - 1,624.90 13,732.39	23,110.00 - - - 19,686.05
		34,857.29	42,796.05

For TOSS THE COIN LTD.



Director



For TOSS THE COIN LTD.



Director

TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)

(Formerly known as TOSS THE COIN PRIVATE LIMITED)

Old No.29, New No.62, Abhiramapuram 3rd Street, Abhiramapuram, Chennai-18

NOTES ON PROFIT AND LOSS ACCOUNT FOR THE PERIOD ENDED 30.09.2024

(Rupees in Hundreds)

NOTE NO.	PARTICULARS	01.04.2024 to 30.09.2024	01.04.2023 to 31.03.2024
13	REVENUE FROM OPERATIONS		
	Sale of Services	4,35,676.21	4,86,186.43
	Sale of scrap	-	-
		4,35,676.21	4,86,186.43
14	OTHER INCOME		
	Bank FDR Interest	3,001.69	9,341.74
	Discount Received	-	-
	Interest on IT Refund	-	-
	Exchange Gain	-	-
		3,001.69	9,341.74
15	EMPLOYEE BENEFITS EXPENSES		
	Directors Remuneration	30,559.46	35,713.44
	Salaries & Wages	1,62,983.45	1,77,611.89
	Bonus	7,755.56	8,689.28
	ESI - Employer's Contribution	57.50	86.93
	Provision for Gratuity (incl. Admin Charges)	-	5,884.40
	PF - Employer's Contribution (incl. Admin Charges)	4,881.81	6,970.12
	Staff Welfare	3,009.22	3,438.44
		2,09,247.00	2,38,394.50
16	FINANCE COSTS		
	Interest & Penalty	17.47	49.12
	Interest Paid to Financial Institutions	-	0.12
		17.47	49.24
17	DEPRECIATION AND AMORTIZATION EXPENSES		
	Depreciation on Tangible assets	5,611.34	7,209.18
		5,611.34	7,209.18
18	OTHER EXPENSES		
	Advertisement Expenses	-	-
	Accommodation Charges	522.00	337.85
	Annual Meeting	-	-
	Accounts Written Off	281.73	416.04
	Payment to Auditors	750.00	500.00
	Bank Charges	437.42	485.78
	Business Meet Expenses	288.27	2,669.23
	Business Promotion Expenses	503.60	1,058.46
	Catering Service	-	-
	Computer Maintenance	332.72	177.86
	Consultancy Charges	150.00	3,189.00
	Conveyance Expenses	318.12	1,133.96
	Credit Rating Charges	50.85	-
	Depository Charges	430.83	-
	Discount Allowed	-	-
	Electricity, Fuel and Lighting Expenses	317.84	2,168.70
	Exchange Loss	1,791.97	3,618.70
	Forex Charges	-	-
	Graphic Design Charges	25,733.04	20,448.14
	GST Ineligible Input	479.28	443.00
	Internet Charges	51.90	94.25
	ISO Certification Expenses	225.00	-
	Logos, Images,Pics,Articles Etc.,	-	624.37
	Mail, Domain & Online Portal Subscriptions	7,467.10	4,971.69
	ManPower Charges	-	-
	Medical Insurance	1,468.37	-
	Miscellaneous Expenses	27.05	13.86
	Membership Fee	-	-
	Office Expenses	324.47	1,215.19
	Postage and Courier	46.73	112.23
	Preliminary Expenses	-	-
	Printing & Stationery	1,601.99	618.85
	Professional Charges	3,639.00	12,113.00
	Rates & Taxes	3,601.00	70.53
	Registrar Fees	85.00	-
	Rent	7,510.00	13,530.00
	Repairs & Maintenance	83.01	25.41
	Rounding Off	0.26	0.09
	Software AMC	-	-
	Technical Fees Paid	7,322.45	9,882.86
	Telephone Expenses	66.84	194.77
	Transport Charges	-	16.50
	Travelling Expenses	1,772.59	5,344.84
	Travelling Expenses - Foreign	91.25	20,319.65
	Water And Maintenance	532.33	378.00
		68,304.01	1,06,172.81

For TOSS THE COIN LTD.



Director



For TOSS THE COIN LTD.



Director

TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)
 (Formerly known as TOSS THE COIN PRIVATE LIMITED)
 Old No.29, New No.62, Abhiramapuram 3rd Street, Abhiramapuram, Chennai-18
NOTE NO.7 - FIXED ASSETS - PROPERTY, PLANT AND EQUIPMENTS

SL. NO	PARTICULARS	Useful Life (in yrs)	GROSS BLOCK			DEPRECIATION			NET BLOCK		
			AS AT 01.04.2024	ADDITIONS	DELETION	AS AT 30.09.2024	FOR THE YEAR	DELETION	AS AT 30.09.2024	AS AT 30.09.2024	AS AT 01.04.2024
1	Furniture & Fixtures	10	12,196.40	239.99	-	12,436.39	910.52	-	6,234.72	6,201.66	6,872.19
2	Computers	3	14,668.91	20,264.41	-	34,933.32	4,300.12	-	15,015.03	19,918.29	3,954.00
3	Office Equipments	5	3,961.06	1,060.26	-	5,021.32	400.70	-	2,997.38	2,023.94	1,364.38
	Total		30,826.37	21,564.66	-	52,391.03	5,611.34	-	24,247.14	28,143.90	12,190.58
	Income Tax u/s.32(1)						6,021.14			34,007.20	

For TOSS THE COIN LTD.

Director

For TOSS THE COIN LTD.

Director



TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)

STATUS : COMPANY

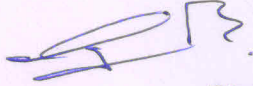
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Note 7a : DEFERRED TAX ASSET/LIABILITY COMPONENTS FOR ASSESSMENT YEAR 2025-26

(Rupees in Hundreds)

S.No	PARTICULARS	DTA	DTL
A	OPENING TIMING DIFFERENCES (DIFF IN OPENING WDV)	6,273.14	
	Timing Differences created / reversed during the year : Excess of Book Depreciation over IT Depreciation u/s.32	(409.80)	
		5,863.34	-
	CLOSING TIMING DIFFERENCES (DIFF IN CLOSING WDV)	5,863.34	
B	COMPUTATION OF DEFERRED TAX ASSET		
	Opening Balance b/f @ 25.168% Tax Rate	1,578.82	-
	Closing Balance b/f @ 25.168% Tax Rate	1,475.69	-
	DEFERRED TAX ON TIMING DIFFERENCES	(103.13)	-

For TOSS THE COIN LTD.



Director



For TOSS THE COIN LTD.



Director

TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)

(Formerly known as TOSS THE COIN PRIVATE LIMITED)

Old No.29, New No.62, Abhirampuram 3rd Street, Abhirampuram, Chennai-18

ADDITIONAL DISCLOSURES TO FINANCIAL STATEMENTS FOR THE YEAR 2024-25

(Rupees in Hundreds)

I. TRADE PAYABLES AGEING SCHEDULE AS ON 30.09.2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	1,560.00	-	-	-	1,560.00
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
	1,560.00	-	-	-	1,560.00

TRADE PAYABLES AGEING SCHEDULE AS ON 31.03.2024

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
	-	-	-	-	-

II. TRADE RECEIVABLES AGEING SCHEDULE AS ON 30.09.2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6month - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed - considered good	1,56,335.24	11,135.67	-	-	-	1,67,470.91
(ii) Undisputed - considered doubtful	-	-	-	-	-	-
(iii) Disputed - considered good	-	-	-	-	-	-
(iv) Disputed - considered doubtful	-	-	-	-	-	-
	1,56,335.24	11,135.67	-	-	-	1,67,470.91

TRADE RECEIVABLES AGEING SCHEDULE AS ON 31.03.2024

Particulars	Outstanding for following periods from due date of payment					Total
	Less than 6 months	6month - 1 year	1-2 years	2-3 years	More than 3 years	
(i) Undisputed - considered good	98,501.24	13,834.47	-	-	-	1,12,335.70
(ii) Undisputed - considered doubtful	-	-	-	-	-	-
(iii) Disputed - considered good	-	-	-	-	-	-
(iv) Disputed - considered doubtful	-	-	-	-	-	-
	98,501.24	13,834.47	-	-	-	1,12,335.70

For TOSS THE COIN LTD.



Director



For TOSS THE COIN LTD.



Director

TOSS THE COIN LIMITED (CIN: U72900TN2020PLC138199)

(Formerly known as TOSS THE COIN PRIVATE LIMITED)

Old No.29, New No.62, Abhiramapuram 3rd Street, Abhiramapuram, Chennai-18

ADDITIONAL DISCLOSURES TO FINANCIAL STATEMENTS FOR THE YEAR 2024-25

(Rupees in Hundreds)

III. RATIO ANALYSIS

Particulars	Numerator	Denominator	Apr24-Sep24 Ratio	Apr23-Mar24 Ratio
(a) Current Ratio	Current Assets	Current Liabilities	5.25	6.45
(b) Debt-Equity Ratio	Total Liabilities	Shareholders' Equity	-	-
(c) Debt Service Coverage Ratio	PAT+Depreciation+Interest Paid	Interest on Loan+Loan Repaid	NA	NA
(d) Return on Equity Ratio	Profit After Tax (PAT)	Shareholders' Equity	47.36%	24.18%
(e) Inventory Turnover Ratio	Avg Cost of Goods Sold	Avg Inventory	NA	NA
(f) Trade Receivables Turnover Ratio	Net Sales Revenue	Avg Trade Receivable	5.20	4.33
(g) Trade Payables Turnover Ratio	Net Purchases Value	Avg Trade Payable	NA	NA
(h) Net Capital Turnover Ratio	Net Sales Revenue	Working Capital	1.99	1.18
(i) Net Profit Ratio	Profit Before Tax (PBT)	Net Sales Revenue	35.69%	29.56%
(j) Return on Capital Employed	Earnings Before Interest & Tax	Equity + Long Term Liabilities	63.41%	32.85%
(k) Return on Investment	Net Income from Investments	Cost of Investments	NA	NA

**** Ratios which are not applicable to the Company are marked as NA**

1. The Company's core revenue generating operations are service oriented and hence ratios relating to COGS and inventory are not applicable.
2. The Company is debt-free and not utilised the funds in any investing activities, hence corresponding debt and investment related ratios are not applicable.
3. Ratios adjusted for 6-month stub period calculation for annual comparison purposes.

For TOSS THE COIN LTD.


Director



For TOSS THE COIN LTD.


Director

Note 19: SIGNIFICANT ACCOUNTING POLICIES & NOTES ON FINANCIAL STATEMENTS

A. Significant Accounting Policies

1. Basis of accounting:-

These financial statements have been prepared in accordance with the Generally Accepted Accounting Principles in India (Indian GAAP) including the Accounting Standards notified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013.

The financial statements have been prepared under the historical cost convention on accrual basis.

2. Use of Estimates

The preparation of financial statements in conformity with Indian GAAP requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

3. Revenue Recognition:-

Expenses and Income considered payable and receivable respectively are accounted for on accrual basis.

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured.

4. Property, Plant & Equipment :-

Property, Plant & Equipment including intangible assets are stated at their original cost of acquisition including taxes, freight and other incidental expenses related to acquisition and installation of the concerned assets less depreciation till date.

Company has adopted cost model for all class of items of Property Plant and Equipment.

5. Depreciation :-

Depreciation on Fixed Assets is provided to the extent of depreciable amount on the Written down Value (WDV) Method/SLM method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013.

Depreciation on assets acquired/sold during the year is recognised on a pro-rata basis to the statement of profit and loss till the date of acquisition/sale.

The carrying amount of assets is reviewed at each balance sheet date if there is any indication of impairment based on internal/external factors. An impairment loss is recognised wherever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the greater of the assets, net selling price and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and risks specific to the asset.

After impairment, depreciation is provided on the revised carrying amount of the asset over its remaining useful life.

For TOSS THE COIN LTD.


Director



For TOSS THE COIN LTD.


Director

6. Foreign currency Transactions: -

Transactions arising in foreign currencies during the year are converted at the rates closely approximating the rates ruling on the transaction dates. Liabilities and receivables in foreign currency are restated at the year-end exchange rates. All exchange rate differences arising from conversion in terms of the above are included in the statement of profit and loss.

7. Investments :-

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as non-current investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

8. Inventories :-

The Company primarily is a service provider and hence do not deal-in and also not hold any Inventories.

9. Borrowing cost:-

Borrowing costs that are attributable to the acquisition or construction of the qualifying assets are capitalized as part of the cost of such assets. A qualifying assets is one that necessarily takes a substantial period of time to get ready for its intended uses or sale. All other borrowing costs are charged to revenue in the year of incurrence. The amount of borrowing cost capitalized during the year is nil.

10. Retirement Benefits:-

The gratuity has been provided in books on accrual basis. The leave encashment is accounted for as and when the liability for it becomes due for payment. Actuarial valuation for gratuity provisioning is not mandatory, hence provision is calculated on an estimate basis.

11. Taxes on Income:-

Provision for current tax is made on the basis of estimated taxable income for the current accounting year in accordance with the Income Tax Act, 1961. The deferred tax for timing differences between the book and tax profits for the year is accounted for, using the tax rates and laws that have been substantively enacted by the balance sheet date. Deferred tax assets arising from timing differences are recognized to the extent there is virtual certainty with convincing evidence that these would be realized in future. At each Balance Sheet date, the carrying amount of deferred tax is reviewed to reassure realization.

12. Provisions, Contingent Liabilities and Contingent Assets:- (AS-29)

Provisions are recognized only when there is a present obligation as a result of past events and when a reliable estimate of the amount of the obligation can be made.

Contingent Liabilities is disclosed in Notes to the account for:-

- (i) Possible obligations which will be confirmed only by future events not wholly within the control of the company or
- (ii) Present Obligations arising from past events where it is not probable that an outflow of resources will be required to settle the obligation or a reliable estimate of the amount of the obligation cannot be made.

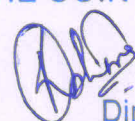
Contingent assets are not recognized in the financial statement since this may result in the recognition of the income that may never be realized.

For TOSS THE COIN LTD.


Director



For TOSS THE COIN LTD.


Director

General:

Except wherever stated, accounting policies are consistent with the generally accepted accounting principles and have been consistently applied.

(B) Notes on Financial Statements

1. The SSI status of the creditors is not known to the Company; hence the information is not given.
2. Salaries includes directors remuneration on account of salary Rs.30,559.46 /- (Previous Year Rs.35,713.44 /-) (Rupees in hundreds)
3. Trade receivables, Trade payables, Loans & Advances and Unsecured Loans have been taken at their book value subject to confirmation and reconciliation.
4. Payments to Auditors (GST charged on invoice not reported below): (Rs.in'00s)

Auditors Remuneration	Apr24-Sep24	Apr23-Mar24
Audit Fees	550.00	300.00
Tax Audit Fees	200.00	200.00
Company Law & Other Matters	1200.00	0.00
Total	1950.00	500.00

Out of the above, an amount of Rs.1.20 Lakhs has been paid towards certification fees for Public Issue Expenses and has accordingly been grouped under Miscellaneous Expenditure.

5. Loans and Advances are considered good in respect of which company does not hold any security other than the personal guarantee of persons.
6. Provision for gratuity has been made on accrual basis, in view of accounting policy No. 10. The impact of the same is reflecting in Profit & Loss under head Employee Benefit Expenses.
7. Advance to others includes advances to concerns in which directors are interested:

Name of Concern	Current Year Closing Balance	Previous Year Closing Balance
-----NIL-----		

8. Related Party disclosure as identified by the company and relied upon by the auditors:

(A) Related Parties and their Relationship

(I) Key Management Personnel

For TOSS THE COIN LTD.


Director



For TOSS THE COIN LTD.


Director

1. JAYAN NARAYANAN (Director's Remuneration Rs.15,279.73 & PY Rs.17,856.72)
2. RESHMA BUDHIA (Director's Remuneration Rs.15,279.73 & PY Rs.17,856.72)

(II) Relative of Key Management Personnel (including Enterprises owned or significantly influenced by them)

1. CREATIVANO (Director's relative)

Transactions with Related parties (Figure in Hundreds)

Particulars	Transactions during the year			
	Current Year (Apr24-Sep24)		Previous year (Apr23-Mar24)	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Advance Paid			2,500.00	
Received Back			2,500.00	
Deposit Received				
Deposit Repaid				
Interest Received				
Interest Paid				
Designing Fees Recd				
Remuneration Paid	30,559.46		35,713.44	
Technical Fees Paid				300.00

Outstanding Balances

Particulars	Current Year (Apr24-Sep24)		Previous year (Apr23-Mar24)	
	Key Management Personnel	Relative of Key Management Personnel	Key Management Personnel	Relative of Key Management Personnel
Loans Taken				
Loans Repaid				
Trade Receivables				

For TOSS THE COIN LTD.


Director



For TOSS THE COIN LTD.


Director

9. Additional Regulatory Information/disclosures as required by General Instructions to Schedule III to the Companies Act, 2013 are furnished to the extent applicable to the Company.

10. % of imported & indigenous raw material & consumables

Particulars	Apr24-Sep24		Apr23-Mar24	
	%	Amount	%	Amount
Imported	0.00	0.00	0.00	0.00
Indigenous	0.00	0.00	0.00	0.00

11. Value of Imports	Rs.in '00s	Rs.in '00s
Raw Material	Nil	Nil
Finished Goods	Nil	Nil

12. Expenditure in Foreign Currency	5,642.83	25,686.87
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13. Earning in Foreign Exchange	2,43,508.81	2,85,940.25
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14. Previous year figures have been regrouped/rearranged wherever necessary.

15. Dividend paid during the year ended March 31, 2024 include an amount of Rs.20 per equity share towards final dividend for the year ended March 31, 2023. Dividends declared by the Company are based on the profits available for distribution. On May 11, 2024, the Board of Directors of the Company have approved and paid an interim dividend of Rs.50.00 per equity share in respect of the year ended March 31, 2024.

16. Miscellaneous Expenditure towards Public Issue Expenses includes an amount of Rs.10Lakhs paid to Merchant Bankers and an amount of Rs.13.70Lakhs towards certification and other charges paid and the same shall be charged-off against receipt of IPO proceeds.

Signature to notes 1 to 19

In terms of Our Separate Audit Report of Even Date Attached.

For M/s CNGSN & ASSOCIATES LLP
Chartered Accountants

E.K. Srivatsan
(E.K.SRIVATSAN)
PARTNER
Membership No. 225064
Registration No. 004915S/S200036
Place:- CHENNAI
Date: - 18/11/2024
UDIN: 24225064BKCTEE4430

For TOSS THE COIN LIMITED
(Formerly TOSS THE COIN PVT LTD)

For TOSS THE COIN LTD.

[Signature]
JAYAN NARAYANAN
Director
DIN : 08893678

For TOSS THE COIN LTD.

[Signature]
RESHMA BUDHIA
Director
DIN : 08893679

