



A Y & COMPANY

505, Fifth Floor, ARG Corporate Park
Gopal Bari, Ajmer Road, Jaipur (Raj.)

TEL NO. - +91-9649687300,

Email:info@aycompany.co.in

INDEPENDENT AUDITORS' REPORT ON RESTATED FINANCIAL INFORMATION

(As required by Section 26 of Companies Act, 2013 read with Rule 4 of Companies (Prospectus and Allotment of Securities) Rules, 2014)

To,
The Board of Directors,
Toss The Coin Limited

Dear Sir,

We have examined the attached Restated Audited Financial Information of Toss the Coin Limited (*hereinafter referred as "the Company"*) which was incorporated pursuant to conversion of "Toss the Coin Private Ltd comprising the Restated Audited Statement of Assets and Liabilities as at September 30, 2024, March 31, 2024, March 31, 2023 & March 31, 2022. the Restated Audited Statement of Profit & Loss, the Restated Audited Cash Flow Statement for the stub period ended on September 30, 2024 & financial year ended March 31, 2024, March 31, 2023 & March 31, 2022, the Summary statement of Significant Accounting Policies and other explanatory Information (Collectively the Restated Financial Information) as approved by the Board of Directors in their meeting held on November 23, 2024. for the purpose of inclusion in the Offer Document, prepared by the Company in connection with its Initial Public Offer of Equity Shares (IPO) and prepared in terms of the requirement of:-

- a) Section 26 of Part I of Chapter III of the Companies Act, 2013 as amended (the "Act");
- b) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations 2018 ("ICDR Regulations") as amended (ICDR Regulations"); and related amendments / clarifications from time to time issued by the Securities and Exchange Board of India ("SEBI");
- c) The Guidance Note on Reports in Company Prospectuses (Revised 2019) issued by the Institute of Chartered Accountants of India as amended from time to time. ("The Guidance Note").

The Company's Board of Directors is responsible for the preparation of the Restated Financial Information for the purpose of inclusion in the offer document to be filed with Stock Exchange, Securities and Exchange Board of India, and Registrar of Companies, Chennai in connection with the proposed IPO. The Restated Financial Information have been prepared by the management of the Company for the stub period ended on September 30, 2024 & financial year ended March 31, 2024, March 31, 2023 & March 31, 2022 on the basis of preparation stated in ANNEXURE – IV to the Restated Financial Information. The Board of Directors of the company's responsibility includes designing, implementing and maintaining adequate internal control relevant to the preparation and presentation of the Restated Financial Information. The board of directors are also responsible for identifying and ensuring that the Company complies with the Act, ICDR Regulations and the Guidance Note.

We have examined such Restated Financial Information taking into consideration:

- a) The terms of reference and terms of our engagement agreed upon with you in accordance with our engagement letter dated June 05, 2024. in connection with the proposed IPO of equity shares of the Company; The Guidance Note also requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI;
- b) Concepts of test checks and materiality to obtain reasonable assurance based on verification of evidence supporting the Restated Financial Information; and ,
- c) The requirements of Section 26 of the Act and the ICDR Regulations. Our work was performed solely to assist you in meeting your responsibilities in relation to your compliance with the Act, the ICDR Regulations and the Guidance Note in connection with the IPO.

These Restated Financial Information have been compiled by the management from:

- a) Audited Financial Statement for the stub period ended on September 30, 2024 & financial year ended March 31, 2024, March 31, 2023 & March 31, 2022 prepared in accordance with the Accounting Standards as prescribed under Section



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133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014, as amended, and other accounting principles generally accepted in India and which have been approved by the board of directors.

- b) We have audited the special purpose financial information of the Company for the financial year ended March 31, 2024 prepared by the Company in accordance with the AS for the limited purpose of complying with the requirement of getting its financial statements audited by an audit firm holding a valid peer review certificate issued by the “Peer Review Board” of the ICAI as required by ICDR Regulations in relation to proposed IPO. We have issued our report July 11, 2024 on these special-purpose financial information to the Board of Directors who have approved these in their meeting held on July 11, 2024.

For the purpose of our examination, we have relied on:

- a) Auditors’ Report issued by the statutory Auditor CNGSN & Associates LLP dated November 18, 2024 for stub period ended on September 30, 2024 & Pranaav Jain and Associates (the “Statutory Auditors”) dated May 27, 2024, September 08, 2023 & September 01, 2022 for the Financial Year ended on March 31, 2024; March 31, 2023 & March 31, 2022 respectively.
- b) The audit was conducted by the Company’s statutory auditor, and accordingly reliance has been placed on the statement of assets and liabilities and statements of profit and loss, the Significant Accounting Policies, and other explanatory information and (collectively, the Audited Financial Statement”) examined by them for the said years.

The modification in restated financials were carried out based on the modified reports, if any, issued by statutory auditor which is giving rise to modifications on the financial statements as at and for stub period ended on September 30, 2024 & the financials Years ended March 31, 2024, March 31, 2023 & March 31, 2022. There is no qualification of statutory auditor for the Financial Statement of September 30, 2024, March 31, 2024, March 31, 2023 & March 31, 2022.

- a) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for the changes in accounting policies retrospectively in respective financial period/years to reflect the same accounting treatment as per the changed accounting policy for all reporting periods, if any;
- b) The Restated Financial Information or Restated Summary Financial Statement have been made after incorporating adjustments for prior period and other material amounts in the respective financial years/period to which they relate and there are no qualifications which require adjustments;
- c) Extra-ordinary items that needs to be disclosed separately in the accounts has been disclosed wherever required;
- d) There were no qualifications in the Audit Reports issued by CNGSN & Associates & Pranaav Jain and Associates for the stub period ended on September 30, 2024 & Financial Year Ended on March 31, 2024, March 31, 2023 & March 31, 2022 which would require adjustments in this Restated Financial Statements of the Company;
- e) Profits and losses have been arrived at after charging all expenses including depreciation and after making such adjustments/restatements and regroupings as in our opinion are appropriate and are to be read in accordance with the Significant Accounting Polices and Notes to Accounts as set out in ANNEXURE – IV to this report;
- f) Adjustments in Restated Financial Information or Restated Summary Financial Statement have been made in accordance with the correct accounting policies,
- g) There was no change in accounting policies, which needs to be adjusted in the Restated Financial Information or Restated Summary Financial Statement;
- h) There are no revaluation reserves, which need to be disclosed separately in the Restated Financial Information or Restated Summary Financial Statement.



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- i) The Company has paid dividend in last 3 financial years and stub period ended on September 30, 2024.
- j) The related party transaction for purchase & sales of services entered by the company are at arm's length.

In accordance with the requirements of Part I of Chapter III of Act including rules made there under, ICDR Regulations, Guidance Note and Engagement Letter, we report that:

- a) The “Restated Statement of Assets and Liabilities” as set out in ANNEXURE – I to this report, of the Company as at stub period ended on September 30, 2024 & Financial Year Ended on March 31, 2024, March 31, 2023 & March 31, 2022 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Assets and Liabilities, have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV to this Report.
- b) The “Restated Statement of Profit and Loss” as set out in ANNEXURE – II to this report, of the Company for stub period ended on September 30, 2024 & Financial Year Ended on March 31, 2024, March 31, 2023 & March 31, 2022 is prepared by the Company and approved by the Board of Directors. These Restated Summary Statement of Profit and Loss have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV to this Report.
- c) The “Restated Statement of Cash Flow” as set out in ANNEXURE – III to this report, of the Company for stub period ended on September 30, 2024 & Financial Year Ended on March 31, 2024, March 31, 2023 & March 31, 2022 is prepared by the Company and approved by the Board of Directors. These Statement of Cash Flow, as restated have been arrived at after making such adjustments and regroupings to the individual financial statements of the Company, as in our opinion were appropriate and more fully described in Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV to this Report.

We have also examined the following other financial information relating to the Company prepared by the Management and as approved by the Board of Directors of the Company and annexed to this report relating to the Company for the stub period ended on September 30, 2024 & Financial Year Ended on March 31, 2024, March 31, 2023 & March 31, 2022 proposed to be included in the Draft Prospectus / Prospectus (“Offer Document”) for the proposed IPO.

Restated Statement of Share Capital, Reserves And Surplus	Note – I.1 & I.2
Restated Statement of Long Term Provisions	Note – I.3
Restated Statement of Deferred Tax Liability/Assets	Note – I.4
Restated Statement of Short Term Borrowings	Note – I.5
Restated Statement of Trade Payables	Note – I.6
Restated Statement of Other Current Liabilities And Short Term Provisions	Note – I.7 & Note – I.8
Restated Statement of Fixed Assets	Note – I.9
Restated Statement of Other Non Current Assets	Note – I.10
Restated Statement of Trade Receivables	Note – I.11
Restated Statement of Cash & Cash Equivalents	Note – I.12
Restated Statement of Short Term Loans & Advances	Note – I.13
Restated Statement of Other Current Assets	Note – I.14
Restated Statement of Revenue from Operations	Note – II.1
Restated Statement of Other Income	Note – II.2
Restated Statement of Employee Benefit Expenses	Note – II.3
Restated Statement of Finance Cost	Note – II.4
Restated Statement of Depreciation & Amortisation	Note – II.5
Restated Statement of Other Expenses	Note – II.6



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Restated Statement of Deferred Tax Asset / Liabilities	Note – II.7
Restated Statement of Earnings per Share	Note -- II.8
Restated Statement of Other Disclosure to the Restated Financial	Note – V
Restated Statement of Statement of Accounting & Other Ratios	Note – VI
Restated Statement of Capitalization	Note – VII
Restated Statement of Tax Shelter	Note – VIII
Restated statement of Related party transaction	Note – IX
Restated statement of Dividend	Note – X
Restated statement of Change in Significant Accounting Policies	Note – XI
Restated statement of Contingent Liabilities	Note – XII

In our opinion and to the best of information and explanation provided to us, the Restated Financial Information of the Company, read with significant accounting policies and notes to accounts as appearing in ANNEXURE – IV are prepared after providing appropriate adjustments and regroupings as considered appropriate.

We, M/s. A Y & Company, Chartered Accountants have been subjected to the peer review process of the Institute of Chartered Accountants of India (“ICAI”) and hold a valid peer review certificate issued by the “Peer Review Board” of the ICAI.

The preparation and presentation of the Financial Statements referred to above are based on the Audited financial statements of the Company and are in accordance with the provisions of the Act and ICDR Regulations. The Financial Statements and information referred to above is the responsibility of the management of the Company.

The report should not in any way be construed as a re-issuance or re-dating of any of the previous audit reports issued by any other Firm of Chartered Accountants nor should this report be construed as a new opinion on any of the financial statements referred to therein.

We have no responsibility to update our report for events and circumstances occurring after the date of the report.

In our opinion, the above financial information contained in ANNEXURE – I to XII of this report read with the respective Significant Accounting Policies and Notes to Accounts as set out in ANNEXURE – IV are prepared after making adjustments and regrouping as considered appropriate and have been prepared in accordance with the Companies Act, ICDR Regulations, Engagement Letter and Guidance Note.

Our report is intended solely for use of the management and for inclusion in the Offer Document in connection with the IPO-SME for Proposed Issue of Equity Shares of the Company and our report should not be used, referred to or distributed for any other purpose without our prior consent in writing.

For, M/s A Y & CO.

Chartered Accountants

Firm Registration Number: - 020829C

Peer Review No. –017157



CA Arpit Gupta

(Partner)

Membership No.421544

UDIN – 24421544BKFPQU7461

Date: November 23, 2024

Place: Chennai

Toss The Coin Limited
ANNEXURE - I
RESTATED STATEMENT OF ASSETS & LIABILITIES, AS RESTATED

(₹ in Lakhs)

	Particulars	Note	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
I	EQUITY AND LIABILITIES					
	1. Shareholders' funds					
	(a) Share Capital	L1	138.60	12.60	12.60	12.60
	(b) Reserves and surplus	L2	360.39	433.25	348.60	177.87
	Sub Total Shareholders Funds (A)		498.99	445.85	361.20	190.47
	2. Non-current liabilities					
	(a) Long-term borrowings			-	-	-
	(b) Other Non-current Liabilities			-	-	-
	(c) Deferred Tax liability			-	-	-
	(d) Long-term provisions	L3	0.02	0.02	0.01	0.01
	Sub Total Non Current Liabilities (B)		0.02	0.02	0.01	0.01
	3. Current liabilities					
	(a) Short-term borrowings	L5	0.15	-	-	-
	(b) Trade payables	L6				
	i) Due to MSME		-	-	-	-
	ii) Due to Others		1.56	-	-	0.38
	(c) Other current liabilities	L7	49.12	24.96	23.24	15.10
	(d) Short-term provisions	L8	45.65	44.64	65.95	37.45
	Sub Total Current Liabilities (C)		96.48	69.60	89.19	52.93
	TOTAL (A+B+C)		595.49	515.47	450.41	243.40
II.	ASSETS					
	1. Non-current assets					
	(a) Property, Plant and Equipment and Intangible assets					
	(i) Property, Plant and Equipment	L9	28.14	12.19	14.30	5.56
	(ii) Capital work-in-progress		-	-	-	-
	(b) Non-current investments		-	-	-	-
	(c) Long-term loans and advances		-	-	-	-
	(d) Deferred Tax Assets	L4	3.09	3.19	1.99	0.82
	(e) Non Current Assets	L10	0.20	-	0.02	0.02
	Total Non Current Assets (A)		31.44	15.38	16.30	6.40
	2. Current assets					
	(a) Inventories			-	-	-
	(b) Trade receivables	L11	167.47	112.34	71.49	45.91
	(c) Cash and Bank Balances	L12	323.46	323.14	273.71	153.08
	(d) Short-term loans and advances	L13	13.89	11.15	13.91	2.10
	(e) Other Current Assets	L14	59.22	53.46	75.00	35.92
	Total Current Assets (B)		564.04	500.08	434.10	237.01
	TOTAL (A+B)		595.49	515.47	450.41	243.40

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements appearing in Annexure IV & V respectively.

As per our report of even date attached

For A Y & Company
Chartered Accountants
Firm's Registration No: 020829C

Arpit Gupta
Arpit Gupta
Partner
M No.421544
UDIN: 24421544BKFPQU7461



For TOSS THE COIN LTD **For TOSS THE COIN LTD**

For & on behalf of Board of Directors

Narayanan Jayan
Narayanan Jayan
Managing Director

(DIN : 08893678)

Reshmi Budhia
Director

Reshmi Budhia
Whole-time Director
& CFO

(DIN : 08893679)

Pooja Jain A
Pooja Jain A

Compliance Officer & Company Secretary
M. No. A61974

Place: Chennai
Date: 23.11.2024

Toss The Coin Limited
ANNEXURE - II
RESTATED STATEMENT OF PROFIT & LOSS, AS RESTATED

(₹ in Lakhs)

	Particulars	Note	For the Period ended on Sept 30, 2024	For the Year ended on		
				March 31, 2024	March 31, 2023	March 31, 2022
I	Revenue from operations	II.1	435.68	486.19	478.35	297.33
II	Other Income	II.2	3.00	9.34	5.12	2.52
III	Total Income (I+II)		438.68	495.53	483.48	299.85
	Expenses:					
	(a) Cost of materials consumed		-	-	-	-
	(b) Purchases of stock-in-trade		-	-	-	-
	(c) Changes in inventories of finished goods and work-in-progress		-	-	-	-
	(d) Employee benefits expense	II.3	209.25	234.98	168.85	93.51
	(e) Finance costs	II.4	0.02	0.05	0.00	0.18
	(f) Depreciation and amortisation expense	II.5	5.61	7.21	5.98	4.34
	(g) Other expenses	II.6	68.30	106.40	69.50	61.65
IV	Total expenses		283.18	348.64	244.33	159.68
V	Profit/(Loss) before tax and Exceptional Items (III-IV)		155.50	146.89	239.14	140.17
VI	Exceptional Items		-	-	-	-
VII	Profit/(Loss) before tax (V-VI)		155.50	146.89	239.14	140.17
VIII	Tax expense:					
	(a) Current tax expense		39.26	38.24	62.03	35.96
	(b) Short/(Excess) provision of tax for earlier years		-	-	-	-
	(c) Deferred tax charge/(credit)	II.7	0.10	(1.20)	(1.17)	(0.77)
			39.36	37.04	60.85	35.19
IX	Profit after tax for the year (VII-VIII)		116.14	109.85	178.29	104.98
XII	Earnings per share (face value of ₹ 10/- each):	II.8				
	(a) Basic (in ₹)		8.38	7.93	12.86	7.57
	(b) Diluted (in ₹)		8.38	7.93	12.86	7.57

Note: The above statement should be read with the Significant Accounting Policies and Notes on Financial Statements appearing in Annexure IV & V respectively.

As per our report of even date attached

For A Y & Company
Chartered Accountants
Firm's Registration No: 020829C

Arpit Gupta



Arpit Gupta
Partner
M No.421544
UDIN: 24421544BKFPQU7461

Place: Chennai
Date: 23.11.2024

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

Narayanan Jayan
Narayanan Jayan
Managing Director
(DIN : 08893678)

Director

Reshma Budhia
Reshma Budhia
Whole-time Director
& CFO
(DIN : 08893679)

Director

Pooja Jain A
Pooja Jain A

Compliance Officer & Company Secretary
M. No. A61974

Toss The Coin Limited
ANNEXURE - III
RESTATED STATEMENT OF CASH FLOW, AS RESTATED

(₹ in Lakhs)

Particulars	For the Period ended on Sept 30, 2024	For the Year ended on		
		March 31, 2024	March 31, 2023	March 31, 2022
A. CASH FLOW FROM OPERATING ACTIVITIES				
Net Profit before Extraordinary items	155.50	146.89	239.14	140.17
Adjustment For:				
(a) Depreciation and Amortization	5.61	7.21	5.98	4.34
(b) Finance Charges	0.02	0.05	0.00	0.18
(c) Provision for Gratuity	-	2.47	2.45	0.91
(d) Interest & Other income	(3.00)	(9.34)	(4.04)	(2.48)
Operating Profit before Working Capital Changes	158.13	147.28	243.53	143.11
Adjustment For :				
(a) (Increase)/Decrease in Inventories	-	-	-	-
(b) (Increase)/Decrease in Trade Receivables	(55.13)	(40.85)	(25.58)	(30.55)
(c) (Increase)/Decrease in Loans & Advances	(2.74)	2.76	(11.81)	-
(d) (Increase)/Decrease in Other Current Assets	(5.76)	21.54	(39.08)	(23.77)
(e) Increase /(Decrease) in Trade Payables	1.56	-	(0.38)	(0.66)
(f) Increase /(Decrease) in Other Liabilities	24.16	1.72	8.14	8.16
CASH GENERATED FROM OPERATIONS	120.20	132.45	174.82	96.29
Less : Direct Taxes paid (Net of Refund)	(38.24)	(62.03)	(35.96)	(10.15)
CASH FLOW BEFORE EXTRAORDINARY ITEMS	81.96	70.43	138.86	86.14
NET CASH FROM OPERATING ACTIVITIES (A)	81.96	70.43	138.86	86.14
B. CASH FLOW FROM INVESTING ACTIVITIES				
(a) Purchase of Fixed Assets	(21.56)	(5.10)	(14.72)	(4.63)
(b) Sale of Fixed Assets	-	-	-	-
(c) (Increase) / Decrease in Investment	-	-	-	-
(d) (Increase) / Decrease in Long term loans and advances	-	-	-	-
(e) (Increase) / Decrease in Non Current Assets	(0.20)	0.02	-	-
(f) Interest and other income	3.00	9.34	4.04	2.48
NET CASH FROM INVESTING ACTIVITIES (B)	(18.77)	4.25	(10.67)	(2.14)
C. CASH FLOW FROM FINANCING ACTIVITIES				
(a) Increase/(Decrease) in Long Term Borrowing	-	-	-	-
(b) Increase/(Decrease) in Short Term Borrowing	0.15	-	-	-
(c) Increase / (Decrease) in Long Term Provisions	-	-	-	-
(d) Payment of Dividend	(63.00)	(25.20)	(7.56)	(3.78)
(e) Interest Paid	(0.02)	(0.05)	(0.00)	(0.18)
NET CASH FLOW IN FINANCING ACTIVITIES (C)	(62.87)	(25.25)	(7.56)	(3.96)
NET INCREASE IN CASH & CASH EQUIVALENTS (A)+(B)+(C)	0.32	49.43	120.63	80.05
OPENING BALANCE - CASH & CASH EQUIVALENT	323.14	273.71	153.08	73.04
CLOSING BALANCE - CASH & CASH EQUIVALENT	323.46	323.14	273.71	153.08

As per our Report of even date

For A Y & Company
Chartered Accountants
Firm's Registration No: 020829C



Arpit Gupta
M No. 421544
UDIN: 24421544BKFPQU7461

Place: Chennai
Date: 23.11.2024

For TOSS THE COIN LTD.

For & on behalf of Board of Directors

For TOSS THE COIN LTD.

Narayanan Jayan
Managing Director

(DIN : 08893678)

Reshna Budhia
Whole-time Director
& CFO

(DIN : 08893679)

Pooja Jain A

Compliance Officer & Company Secretary
M. No. A61974

ANNEXURE – IV

SUMMARY SIGNIFICANT ACCOUNTING POLICIES AND NOTES TO ACCOUNTS AS RESTATED

A. COMPANY INFORMATION

Our Company was originally incorporated as "Toss the Coin Private Limited" vide registration no. 138199 under the provisions of the Companies Act 2013 pursuant to Certificate of Incorporation dated September 25, 2020 issued by Registrar of Companies, Central Registration Centre. Subsequently our Company was converted into Public Limited Company and name of company was changed from "Toss the Coin Private Limited" to "Toss the Coin Limited" vide fresh certificate of incorporation dated April 05, 2024 issued by the Registrar of Companies, Central Processing Centre. The Corporate Identity Number of our Company is U72900TN2020PLC138199

SIGNIFICANT ACCOUNTING POLICIES

1. Accounting Convention

The financial statements are prepared under the historical cost convention on the "Accrual Concept" and Going Concern assumption of accountancy in accordance with the accounting principles generally accepted in India and comply with the accounting standards as prescribed by Companies (Accounting Standard) Rules, 2006 or 2001 as may be applicable and with the relevant provisions of the Companies Act, 2013 and rules made there under.

2. Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amount of assets and liabilities on the date of the financial statement and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which results are known/materialized.

3. Property, Plant and Equipment

Property, Plant and Equipment are stated at cost less accumulated depreciation. Cost comprises of all expenses incurred to bring the assets to its present location and condition. Borrowing cost directly attributable to the acquisition /construction are included in the cost of fixed assets. Adjustments arising from exchange rate variations attributable to the fixed assets are capitalized.

In case of new projects / expansion of existing projects, expenditure incurred during construction / preoperative period including interest and finance charge on specific / general purpose loans, prior to commencement of commercial production are capitalized. The same are allocated to the respective t on completion of construction / erection of the capital project / fixed assets.

Subsequent expenditures related to an item of tangible asset are added to its book value only if they increase the future economic benefits from the existing asset beyond its previously assessed standard of performance.

Capital assets (including expenditure incurred during the construction period) under erection / installation are stated in the Balance Sheet as "Capital Work in Progress."

4. Impairment of Assets

At each balance sheet date, the Company reviews the carrying amount of its fixed assets to determine whether there is any indication that those assets suffered an impairment loss. If any such indication exists, the recoverable amount of the assets is estimated in order to determine the extent of impairment loss. Recoverable amount is the higher of an asset's net selling price and value in use. In assessing value in use, the estimated future cash flows expected from the continuing use of the assets and from its disposal are discounted to their present value using a pre-tax discount rate that reflects the current market assessments of time value of money and the risks specific to the assets.

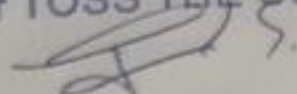
5. Depreciation

All fixed assets, except capital work in progress, are depreciated on WDV Method. Depreciation is provided based on useful life of the assets as prescribed in Schedule II to the Companies Act, 2013. Depreciation on additions to / deletions from fixed assets made during the period is provided on pro-rata basis from / up to the date of such addition /deletion as the case may be.

6. Investments

Investments are classified into current investments and non-current investments. Current investments i.e. investments that are readily realizable and intended to be held for not more than a year valued at cost. Any permanent reduction in the carrying amount or any reversals of such, reductions are charged or credited to the Statement of Profit & loss Account.

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

Non-current investments are stated at cost. Provision for diminution in the value of these investments is made only if such decline is other than temporary, in the opinion of the management.

7. Inventories

The company is not holding any inventories since it is in the business of providing services.

8. Revenue Recognition

Income from service rendered is recognised based on the terms of the agreements as and when services are rendered and are net of Goods and Service Tax (GST)/ Service tax

Interest

Revenue is recognised on a time proportion basis taking into account the amount outstanding and the rate applicable.

Dividend Income

Dividend income from investments, if any, is accounted on the receipt basis.

Insurance claims

Insurance claims are accounted for on the basis of claims admitted / expected to be admitted and to the extent that the amount recoverable can be measured reliably and it is reasonable to expect ultimate collection.

9. Borrowing Cost

Borrowing cost that are attributable to the acquisition, construction or production of qualifying assets are capitalized as part of the cost of such assets. A qualifying asset is one that necessarily takes a substantial period of time to get ready for its intended use. All other borrowing costs are charged to revenue.

10. Employee Benefits

Short – term employee benefits are recognized as an expense at the undiscounted amount in the profit & loss account of the year in which the related service is rendered.

Post-employment and other long term employee benefits are recognized as an expense in the profit & loss account for the year in which the liabilities are crystallized/accrued.

11. Taxes on Income

Income tax expenses for the year comprises of current tax and deferred tax. Current tax provision is determined on the basis of taxable income computed as per the provisions of the Income Tax Act. Deferred tax is recognized for all timing differences that are capable of reversal in one or more subsequent periods subject to conditions of prudence and by applying tax rates that have been substantively enacted by the balance sheet date.

12. Foreign Currency Translation

- a) Transaction denominated in foreign currencies are recorded at the exchange rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the year end are restated at closing rate.
- b) Any exchange difference on account of settlement of foreign currency transaction and restatement of monetary assets and liabilities denominated in foreign currency is recognized in the statement of Profit & loss Account.

13. Provision, Contingent Liabilities and Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is probable that there will be an outflow of resources.

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

Annexure - I.I

Restated Statement of Share Capital

(₹ in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Authorised Capital*				
No. of Equity Shares of ₹ 10/- each	3,000,000.00	150,000.00	150,000.00	150,000.00
Authorised Equity Share Capital In Rs.	300.00	15.00	15.00	15.00
Issued, Subscribed & Fully Paid up#				
No. of Equity Shares of ₹ 10/- each	1,386,000	126,000	126,000	126,000
Issued, Subscribed & Fully Paid up Share Capital In Rs.	138.60	12.60	12.60	12.60
Total	138.60	12.60	12.60	12.60

*Company has increased authorised capital of the Company from Rs. 15 Lakh divided into 1.5 Lakhs Equity Shares of Rs. 100 each to Rs. 300 Lakhs divided into 30 Lakhs Equity Shares of Rs. 10 Each in the extra-ordinary General Meeting of Shareholders of the company held on May 20, 2024.

#Company has allotted 12,60,000 Bonus Equity Shares of Rs. 10 each on June 18, 2024 in the ratio of 10:1 i.e. for every equity share, 10 bonus shares were issued.

Reconciliation of the number of shares outstanding is set out below:-

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
	Number of Shares	Number of Shares	Number of Shares	Number of Shares
Shares outstanding at the beginning of the year	126,000	126,000	126,000	126,000
Add:-Shares Issued during the year	-	-	-	-
Fresh Issue	-	-	-	-
Bonus Shares Issued#	1,260,000	-	-	-
Less:-Shares bought back during the year				
Shares outstanding at the end of the year	1,386,000	126,000	126,000	126,000

The Company has one class of equity shares having a par value of Rs. 10 per share. Each shareholder is eligible for one vote per share held. The company has not proposed any dividend during preceding financial year. In the event of liquidation, the equity shareholders are eligible to receive the remaining assets of the Company after distribution of all preferential amount, in proportion to their shareholding.

Details of Shareholders holding more than 5 % shares:-

Name of Shareholder	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Jayan Narayanan (Promoter)				
Number of Shares	554,400	50,400	50,400	50,400
% of Holding	40.00%	40.00%	40.00%	40.00%
Reshma Budhia (Promoter)				
Number of Shares	554,400	50,400	50,400	50,400
% of Holding	40.00%	40.00%	40.00%	40.00%
A Gothamchand				
Number of Shares	121,000	11,000	11,000	11,000
% of Holding	8.73%	8.73%	8.73%	8.73%

Details of promoters holding shares:-

Name of Shareholder	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Jayan Narayanan (Promoter)				
Number of Shares	554,400	50,400	50,400	50,400
% of Holding	40.00%	40.00%	40.00%	40.00%
Reshma Budhia (Promoter)				
Number of Shares	554,400	50,400	50,400	50,400
% of Holding	40.00%	40.00%	40.00%	40.00%

Changes in Promoters Holding During the year (Post Split)

Name of Shareholder	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Jayan Narayanan (Promoter)				
Number of Shares	504,000	-	-	-
% of Holding	1,000	-	-	-
Reshma Budhia (Promoter)				
Number of Shares	504,000	-	-	-
% of Holding	1,000	-	-	-

For TOSS THE COIN LTD.

Director

For TOSS THE COIN LTD.

Director

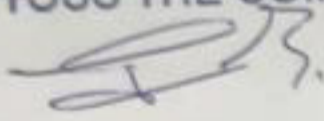
Annexure - L2

Restated Statement of Reserves And Surplus

(₹ in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
a. Securities Premium Account	47.63	47.63	47.63	47.63
b. Surplus in Statement of Profit & Loss A/c	47.63	47.63	47.63	47.63
Opening balance	385.62	300.97	130.24	29.04
(+) Net Profit For the current year	116.14	109.85	178.29	104.98
- Less Dividend Paid	(63.00)	(25.20)	(7.56)	(3.78)
- Less Bonus Shares Issued	(126.00)	-	-	-
Net Surplus in Statement of Profit and Loss	312.76	385.62	300.97	130.24
Total	360.39	433.25	348.60	177.87

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

Annexure - L3

(₹ in Lakhs)

Restated Statement of Other Long Term Provisions

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Provision for Gratuity	0.02	0.02	0.01	0.01
Total	0.02	0.02	0.01	0.01

Annexure - L4

(₹ in Lakhs)

Restated Statement of Deferred Tax Liability/(Assets)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Deferred Tax Liability	-	-	-	-
On account of timing difference in Net block as per books & as per Income Tax	-	-	-	-
Deferred Tax Assets	3.09	3.19	1.99	0.82
On account of timing difference in retirement and other benefits	3.09	3.19	1.99	0.82
Total	3.09	3.19	1.99	0.82

Annexure - L5

(₹ in Lakhs)

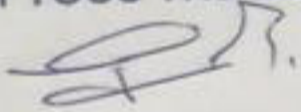
Restated Statement of Short Term Borrowings

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Secured	-	-	-	-
Unsecured	0.15	-	-	-
From Directors & Relatives	0.15	-	-	-
Total	0.15	-	-	-

Terms & Conditions of Borrowings:

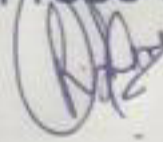
Loan from Directors include the loan received from Reshma Budhiya for an amount of Rs. 0.15 Lakhs at an Interest rate of NIL and repayable on Demand

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

Annexure - L6

Restated Statement of Trade Payable

(₹ in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Micro, Small and Medium	-	-	-	-
Others	1.56	-	-	0.38
Total	1.56	-	-	0.38

(a) Ageing schedule:

Balance as at 30th September 2024

(₹ in Lakhs)

Particulars	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	1.56	-	-	-	1.56
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	1.56	-	-	-	1.56

Balance as at 31st March 2024

(₹ in Lakhs)

Particulars	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	-	-	-	-	-

Balance as at 31st March 2023

(₹ in Lakhs)

Particulars	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	-	-	-	-	-
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	-	-	-	-	-

Balance as at 31st March 2022

(₹ in Lakhs)

Particulars	Less than 1 Year	1-2 years	2-3 years	More than 3 years	Total
(i) MSME	-	-	-	-	-
(ii) Others	0.38	-	-	-	0.38
(iii) Disputed dues - MSME	-	-	-	-	-
(iv) Disputed dues - Others	-	-	-	-	-
Total	0.38	-	-	-	0.38

(b) Dues payable to Micro and Small Enterprises:

(₹ in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Principal amount remaining unpaid to any supplier as at the year end	-	-	-	-
Interest due on the above mention principal amount remaining unpaid to any	-	-	-	-
Amount of the interest paid by the Company in terms of Section 16	-	-	-	-
Amount of the interest due and payable for the period of delay in making payment but without adding the interest specified under the MSMED Act	-	-	-	-
Amount of interest accrued and remaing unpaid at the end of the accounting year	-	-	-	-

Annexure - L7

Restated Statement of Other Current Liabilities

(₹ in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Credit Card Expenses Payable	1.35	0.93	0.89	1.18
Salary Payable	31.32	16.07	12.61	7.25
Other Payables	0.32	0.14	1.31	-
Rent Payable	0.13	0.98	-	1.19
Statutory Dues Payable	15.89	6.82	8.43	5.46
Rates & Taxes Payable	0.10	0.03	-	0.03
Total	49.12	24.96	23.24	15.10

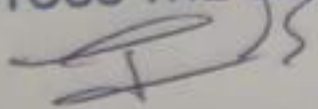
Annexure - L8

Restated Statement Short Term Provisions

(₹ in Lakhs)

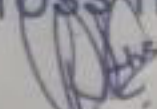
Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Provision for Gratuity	6.39	6.39	3.93	1.49
Provision for tax	39.26	38.24	62.03	35.96
Total	45.65	44.64	65.95	37.45

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

Annexure - L9
Restated Statement of Property Plant & Equipment

Fixed Assets	Gross Block				Accumulated Depreciation			Net Block	
	As At 01-Apr-2024	Purchase during the period	Disposals	As At 30-Sept-2024	Dep.fund Adjtmnt.	For the period	Disposals	As At 30-Sept-2024	As At 31-Mar-24
	Upto 1-April-24								
I. Property Plant & Equipment									
1 Furniture & Fixtures	12.20	0.24	-	12.44	-	0.91	-	6.20	6.87
2 Computers	14.67	20.26	-	34.93	-	4.30	-	19.92	3.95
3 Office Equipments	3.96	1.06	-	5.02	-	0.40	-	2.02	1.36
Total Tangible Assets	30.83	21.56	-	52.39	-	5.61	-	28.14	12.19
Previous Year	25.72	5.10	-	30.83	-	7.21	-	12.19	14.30
II. Capital Work In Progress									
Total	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-

L11.2 Ageing Schedule of Capital Work In Progress :

Particulars	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 years more than 3 years	
Projects in Progress	-	-	-	-

Fixed Assets	Gross Block				Accumulated Depreciation			Net Block	
	As At 01-Apr-2023	Purchase during the period	Disposals	As At 31-Mar-24	Upto 31-Mar-24	For the period	Disposals	As At 31-Mar-24	As At 31-Mar-2023
	Upto 01-Apr-2023								
I. Property Plant & Equipment									
1 Furniture & Fixtures	11.84	0.36	-	12.20	2.99	2.34	-	6.87	8.85
2 Computers	10.29	4.38	-	14.67	6.87	3.84	-	3.95	3.42
3 Office Equipments	3.60	0.36	-	3.96	1.57	1.03	-	1.36	2.03
Total Tangible Assets	25.72	5.10	-	30.83	11.43	7.21	-	12.19	14.30
Previous Year	11.01	14.72	-	25.72	5.44	5.98	-	14.30	5.56
II. Capital Work In Progress									
Total	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-

L11.3 Ageing Schedule of Capital Work In Progress :

Particulars	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 years more than 3 years	
Projects in Progress	-	-	-	-

Fixed Assets	Gross Block				Accumulated Depreciation			Net Block	
	As At 01-Apr-2022	Purchase during the period	Disposals	As At 31-Mar-23	Upto 31-Mar-23	For the period	Disposals	As At 31-Mar-23	As At 31-Mar-2022
	Upto 01-Apr-2022								
I. Tangible Assets									
1 Furniture & Fixtures	2.28	9.56	-	11.84	0.46	2.52	-	8.85	1.82
2 Computers	7.17	3.11	-	10.29	4.07	2.80	-	3.42	3.10
3 Office Equipments	1.55	2.04	-	3.60	0.91	0.66	-	2.03	0.65
Total Tangible Assets	11.01	14.72	-	25.72	5.44	5.98	-	14.30	5.56
Previous Year	6.38	4.63	-	11.01	1.10	4.34	-	5.56	5.28
II. Capital Work In Progress									
Total	-	-	-	-	-	-	-	-	-
Previous Year	-	-	-	-	-	-	-	-	-
Total	11.01	14.72	-	25.72	5.44	5.98	-	14.30	5.56

L11.4 Ageing Schedule of Capital Work In Progress :

Particulars	Amount in CWIP for a period of			Total
	Less than 1 year	1-2 years	2-3 years more than 3 years	
Projects in Progress	-	-	-	-

Fixed Assets	Gross Block				Accumulated Depreciation			Net Block	
	As At 01-Apr-2021	Addition	Disposal	As At 31-Mar-22	Upto 31-Mar-22	For the period	Disposals	As At 31-Mar-22	As At 31-Mar-2021
	Upto 01-Apr-2021								
Projects in Progress									
Total	11.01	14.72	-	25.72	5.44	5.98	-	14.30	5.56

For TOSS THE COIN LTD.


For TOSS THE COIN LTD.

Director

Director

Tangible Assets		Amount in CWIP for a period of										
Exceeding Over 3 yrs.		more than 3 years										
		Less than 1 year										
		1-2 years										
		2-3 years										
		Total										
1	Furniture & Fixtures	1.18	1.10	-	2.28	0.09	-	0.38	-	0.46	1.82	1.09
2	Computers	3.73	3.44	-	7.17	0.81	-	3.26	-	4.07	3.10	2.92
3	Office Equipments	1.47	0.08	-	1.55	0.20	-	0.71	-	0.91	0.65	1.37
	Total Tangible Assets	6.38	4.63	-	11.01	1.10	-	4.34	-	5.44	5.56	5.38
	Capital Work In Progress	-	-	-	-	-	-	-	-	-	-	-
	Total	6.38	4.63	-	11.01	1.10	-	4.34	-	5.44	5.56	5.38

L11-4 Aging Schedule of Capital Work In Progress :
Particulars

For TOSS THE COIN LTD.

Director

For TOSS THE COIN LTD.

Director

Annexure - L10

Restated Statement of Non Current Asset

(₹ in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Security Deposits	0.20	-	0.02	0.02
Total	0.20	-	0.02	0.02

Annexure - L11

Restated Statement of Trade receivables

(₹ in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Unsecured Undisputed Trade Receivable - considered good	167.47	112.34	71.49	45.91
Total	167.47	112.34	71.49	45.91

Aging of receivables

As at 30/09/2024

Particulars	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed						
Trade receivables - Considered good	156.34	11.14	-	-	-	167.47
Trade receivables - doubtful debt	-	-	-	-	-	-
Disputed						
Trade receivables - Considered good	-	-	-	-	-	-
Trade receivables - doubtful debt	-	-	-	-	-	-
Total	156.34	11.14	-	-	-	167.47

As at 31/03/2024


Particulars	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed						
Trade receivables - Considered good	98.50	13.83	-	-	-	112.34
Trade receivables - doubtful debt	-	-	-	-	-	-
Disputed						
Trade receivables - Considered good	-	-	-	-	-	-
Trade receivables - doubtful debt	-	-	-	-	-	-
Total	98.50	13.83	-	-	-	112.34

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

As at 31/03/2023						
Particulars	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed						
Trade receivables - Considered good						
Trade receivables - doubtful debt	71.49	-	-	-	-	71.49
Disputed						
Trade receivables - Considered good	-	-	-	-	-	-
Trade receivables - doubtful debt	-	-	-	-	-	-
Total	71.49	-	-	-	-	71.49

As at 31/03/2022						
Particulars	Less than 6 months	6 Months - 1 year	1-2 years	2-3 years	More than 3 years	Total
Undisputed						
Trade receivables - Considered good	45.91					45.91
Trade receivables - doubtful debt	-	-	-	-	-	-
Disputed						
Trade receivables - Considered good	-	-	-	-	-	-
Trade receivables - doubtful debt	-	-	-	-	-	-
Total	45.91	-	-	-	-	45.91

Annexure - L12

Restated Statement of Cash and Bank Balance

(₹ in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Cash and Cash Equivalents				
Bank Balance				
(i) In current accounts	165.85	244.17	138.24	79.55
(ii) In fixed deposit	151.88	73.45	132.51	71.69
(iii) In foreign currency account	-	-	-	-
Cash on Hand	5.73	5.52	2.95	1.84
Total	323.46	323.14	273.71	153.08

Annexure - L13

Restated Statement of Short Term Loans And Advances

(₹ in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Rental Advance	13.10	11.10	13.91	2.10
Staff Advance	0.05			
Advance to Vendors	0.74	0.05	-	-
Total	13.89	11.15	13.91	2.10

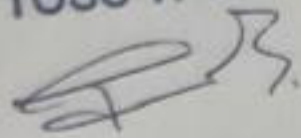
Annexure - L14

Restated Statement of Other current assets

(₹ in Lakhs)

Particulars	As at September 30, 2024	As at March 31, 2024	As at March 31, 2023	As at March 31, 2022
Forex Card	0.66	0.66	5.02	-
Advance Tax	19.50	23.11	32.23	15.00
GST Input Tax Credit		-	-	0.52
Prepaid Expenses	23.70	10.00		
Deferred Revenue Expenditure		-	12.14	-
Income Tax Refundable	1.62	-	-	-
TDS Receivable	13.73	19.69	25.61	20.40
Total	59.22	52.46	75.00	35.92

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

Annexure - II.1				
Restated Statement of Revenue from operations				
(₹ in Lakhs)				
Particulars	For the Period ended on Sept 30, 2024	For the Year ended on		
		March 31, 2024	March 31, 2023	March 31, 2022
Sales of Services	435.68	486.19	478.35	297.33
Other Operating Revenue	-	-	-	-
Total	435.68	486.19	478.35	297.33
Note:				
(i) Sale of products comprises following :				
Domestic sales	186.17	191.25	276.62	219.44
Export sales	243.51	285.94	184.21	77.89
Export sales - SEZ	6.00	9.00	17.52	-
Total	435.68	486.19	478.35	297.33
Annexure - II.2				
Restated Statement of Other income				
(₹ in Lakhs)				
Particulars	For the Period ended on Sept 30, 2024	For the Year ended on		
		March 31, 2024	March 31, 2023	March 31, 2022
Bank FDR Interest	3.00	9.34	4.04	2.41
Interest on IT Refund	-	-	-	0.08
Exchange Gain	-	-	1.08	0.04
Total	3.00	9.34	5.12	2.52
Annexure - II.3				
Restated Statement of Employee benefits expense				
(₹ in Lakhs)				
Particulars	For the Period ended on Sept 30, 2024	For the Year ended on		
		March 31, 2024	March 31, 2023	March 31, 2022
Directors Remuneration	30.56	35.71	57.70	36.00
Salaries & Wages	162.98	177.61	96.39	51.77
Bonus	7.76	8.69	4.81	2.47
ESI - Employer's Contribution	0.06	0.09	0.01	-
Provision for Gratuity (incl. Admin Charges)	-	2.47	2.45	0.91
PF - Employer's Contribution (incl. Admin Charges)	4.88	6.97	1.74	-
Staff Welfare	3.01	3.44	5.75	2.37
Total	209.25	234.98	168.85	93.51
Annexure - II.4				
Restated Statement of Finance costs				
(₹ in Lakhs)				
Particulars	For the Period ended on Sept 30, 2024	For the Year ended on		
		March 31, 2024	March 31, 2023	March 31, 2022
Interest & Penalty	0.02	0.05	0.00	0.01
Interest Paid to Financial Institutions	0.00	0.00	0.00	0.17
Total	0.02	0.05	0.00	0.18

For TOSS THE COIN LTD.

For TOSS THE COIN LTD.



Director



Director

Annexure - II.5				
Restated Statement of Depreciation & Amortization				
(₹ in Lakhs)				
Particulars	For the Period ended on Sept 30, 2024	For the Year ended on		
		March 31, 2024	March 31, 2023	March 31, 2022
Depreciation Expenses	5.61	7.21	5.98	4.34
Total	5.61	7.21	5.98	4.34

Annexure - II.6				
Restated Statement of Other expenses				
(₹ in Lakhs)				
Particulars	For the Period ended on Sept 30, 2024	For the Year ended on		
		March 31, 2024	March 31, 2023	March 31, 2022
Accommodation Charges	0.52	0.34	2.25	-
Annual Meeting	-	-	-	1.05
Accounts Written Off	0.28	0.42	0.35	-
Audit Fees	0.75	0.50	0.50	0.50
Bank Charges	0.44	0.49	0.21	0.08
Business Meet Expenses	0.29	2.67	0.49	-
Business Promotion Expenses	0.50	1.06	2.53	0.31
Catering Service	-	-	0.47	-
Computer Maintenance	0.33	0.18	0.44	-
Consulting Charges	0.15	3.19	-	5.11
Conveyance Expenses	0.32	1.13	0.63	0.95
Credit Rating Charges	0.05	-	-	-
Depository Charges	0.43	-	-	-
Discount Allowed	-	-	-	0.14
Electricity, Fuel and Lighting Expenses	0.32	2.17	2.33	0.50
Forex Charges	1.79	3.62	0.01	-
Graphic Design Charges	25.73	20.45	21.38	9.27
GST Ineligible Input	0.48	0.44	0.21	0.04
Internet Charges	0.05	0.09	0.10	0.41
ISO Certification Expenses	0.23	-	-	-
Logos, Images, Pics, Articles Etc.,	-	0.62	0.66	0.74
Mail, Domain & Online Portal Subscriptions	7.47	4.97	4.06	5.04
ManPower Charges	-	-	2.24	-
Medical Insurance	1.47	-	-	-
Miscellaneous Expenses	0.03	0.01	0.14	-
Membership Fee	-	-	0.08	-
Office Expenses	0.32	1.22	2.92	0.72
Postage and Courier	0.05	0.11	0.10	-
Printing & Stationery	1.60	0.62	2.33	1.46
Professional Charges	3.64	12.11	5.86	4.23
Rates & Taxes	3.60	0.07	0.12	0.02
Registrar Fees	0.09	-	-	-
TDS Receivable W/off	-	0.23	0.08	-
Rent	7.51	13.53	11.94	4.30
Repairs & Maintenance	0.08	0.03	0.07	0.03
Rounding Off	0.00	0.00	0.00	0.00
Software AMC	-	-	0.11	0.06
Technical Fees Paid	7.32	9.88	4.93	10.47
Telephone Expenses	0.07	0.19	0.21	-
Transport Charges	-	0.02	0.01	-
Travelling Expenses	1.77	5.34	1.69	0.76
Travelling Expenses - Foreign	0.09	20.32	-	15.47
Water And Maintenance	0.53	0.38	0.05	-
Total (A+B+C)	68.30	106.40	69.50	61.65

Annexure - II.7				
Restated Statement of Deferred Tax working				
(₹ in Lakhs)				
Particulars	For the Period ended on Sept 30, 2024	For the Year ended on		
		March 31, 2024	March 31, 2023	March 31, 2022
WDV as per Companies Act, 2013 (A)	28.14	12.19	14.30	5.56
WDV as per Income tax Act, 1961 (B)	34.01	18.46	18.26	7.32
Difference in WDV (A-B)	(5.86)	(6.27)	(3.97)	(1.76)
Timing Difference due to Provision for Gratuity (DTA)	6.41	6.41	3.94	1.49
Total Timing Difference	(12.28)	(12.69)	(7.91)	(3.25)
Deferred Tax (Asset)/ Liability (C)	(3.09)	(3.19)	(1.99)	(0.82)
Restated Closing Balance of Deferred Tax (Asset)/ Liability	(3.09)	(3.19)	(1.99)	(0.82)
Deferred Tax (Assets)/ Liability as per Balance sheet of Previous Year	(3.19)	(1.99)	(0.82)	(0.05)
Deferred Tax (Assets)/ Liability charged to Profit & Loss	0.10	(1.20)	(1.17)	(0.77)

Annexure - II.8				
Restated Statement of Earning Per Equity Share				
(₹ in Lakhs)				
Particulars	For the Period ended on Sept 30, 2024	For the Year ended on		
		March 31, 2024	March 31, 2023	March 31, 2022
Before Exceptional Items				
1. Net Profit after tax as per Statement of Profit and Loss attributable to Equity Shareholders (₹ in Lakhs)	116.14	109.85	178.29	104.98
2. Weighted Average number of equity shares used as denominator for calculating EPS	1,386,000	126,000	126,000	126,000
2. Weighted Average number of equity shares used as denominator for calculating EPS Post Bonus and Split	1,386,000	1,386,000	1,386,000	1,386,000
4. Basic and Diluted Earning per Share (On Face value of Rs. 10/ per share)	8.38	7.93	12.86	7.57

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

I. Additional Information to the Financial Statements:-

Particulars	(₹ in Lakhs)			
	For the Period Ended on September 30, 2024	For the Year Ended		
		March 31, 2024	March 31, 2023	March 31, 2022
1. CIF Value of Imports	-	-	-	-
2. Expenditure in Foreign Currency	5.64	25.69	8.49	4.72
3. Earnings in Foreign Currency	243.51	285.94	184.21	77.89

III. Segment Information

Operating segments are reported in a manner consistent with the internal reporting provided to the Chief Operating Decision Maker (CODM). The CODM is considered to be the Board of Directors who makes strategic decisions and is responsible for allocating resources and assessing performance of the operating segments.

IV. Details of CSR

Particulars	(₹ in Lakhs)			
	For the Period Ended on September 30, 2024	For the Year Ended		
		March 31, 2024	March 31, 2023	March 31, 2022
a). Amount Required to be spent during the year	NA	NA	NA	NA
b). Amount of expenditure incurred	NA	NA	NA	NA
c). Shortfall at the end of the year	-	-	-	-
d). Total of previous years shortfall	-	-	-	-
e). Reasons for shortfall	-	-	-	-
f). Nature of CSR Activities	-	-	-	-

V. Additional regulatory information

(a) Details of crypto currency or virtual currency

The Company has neither traded nor invested in Crypto currency or Virtual Currency for the year ended September 30, 2024, March 31, 2024, 2023 & 2022. Further, the Company has also not received any deposits or advances from any person for the purpose of trading or investing in Crypto Currency or Virtual Currency.

(b) Compliance with approved scheme of arrangements

Company is not engaged in any scheme of arrangements.

(c) Undisclosed income

During the Periods, the Company has not surrendered or disclosed as income any transactions not recorded in the books of accounts in the course of tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

(d) Relationship with struck off companies

The Company does not have any transactions with the companies struck off under section 248 of the Companies Act, 2013 or section 560 of the Companies Act, 1956 for the year ended September 30, 2024, March 31, 2024, 2023 & 2022.

(e) Compliance with numbers of layers of companies

The Company is in compliance with the number of layers of companies in accordance with clause 87 of Section 2 of the Act read with the Companies (Restriction on number of Layers) Rules, 2017 for the year ended September 30, 2024, March 31, 2024, 2023 & 2022.

(f) Utilisation of borrowed funds and share premium

for the year ended September 30, 2024, March 31, 2024, 2023 & 2022, the Company has not advanced or Loans or invested funds (either borrowed funds or share premium or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company (Ultimate Beneficiaries) or
- provide any guarantee, security or the like to or on behalf of the ultimate beneficiaries.

for the year ended September 30, 2024, March 31, 2024, 2023 & 2022, the Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:

- directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
- provide any guarantee, security, or the like on behalf of the ultimate beneficiaries.

(g) The Company has not been declared Willful Defaulter by any bank or financial institution or government or any government authority.

(h) No proceeding have been initiated nor pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and rules made thereunder.

(i) The Company has not revalued its tangible & intangible assets in the year ended September 30, 2024, March 31, 2024, 2023 & 2022.

(j) The Company does not have any intangible assets under development as on September 30, 2024, March 31, 2024, 2023 & 2022.

(k)

VI. Non-adjustment Items:

No Audit qualifications for the respective periods which require any corrective adjustment in these Restated Financial Statements of the Company have been pointed out during the restated period.

VII. Material Regroupings:

Appropriate adjustments have been made in the restated summary statements of Assets and Liabilities Profits and Losses and Cash flows wherever required by reclassification of the corresponding items of income expenses assets and liabilities in order to bring them in line with the requirements of the SEBI Regulations.

VIII. Material Adjustments in Restated Profit & Loss Account:

Particulars	(₹ in Lakhs)			
	For the Period Ended on September 30, 2024	For the Year Ended		
		March 31, 2024	March 31, 2023	March 31, 2022
Profit After Tax as per Books of Accounts	116.14	105.72	175.40	103.41
Adjustment for Prior Period Items	-	0.09	-	-
Adjustment for Gratuity Provision	-	3.41	2.37	1.19
Adjustment for provision of Income Tax	-	(0.00)	(0.09)	0.00
Adjustment for provision of Deferred Tax	-	0.62	0.62	0.38
Total Adjustments	-	4.13	2.89	1.57
Profit After Tax as per Restated	116.14	109.85	178.29	104.98

Reconciliation of Equity

Particulars	(₹ in Lakhs)			
	For the Period Ended on September 30, 2024	For the Year Ended		
		March 31, 2024	March 31, 2023	March 31, 2022
Balance of Equity (Networth) as per Audited Financial Statement	490.40	437.26	356.74	188.90
Adjustment on account of Opening Gratuity Provision	-	-	-	-
Adjustment related to Profit and Loss account	8.59	8.59	4.46	1.57

For TOSS THE COIN LTD.

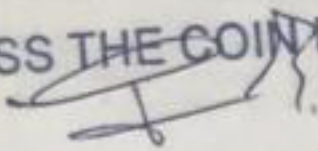
For TOSS THE COIN LTD.

Director

Director

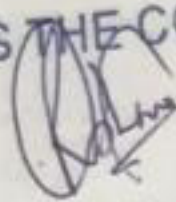
Balance of Equity (Networth) as per Restated Financial Statement	498.99	445.85	361.20	190.47
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For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

IX. Details of dues to Micro and Small Enterprises as defined under the MSMED Act, 2006

Based on the information available with the Company in respect of MSME (as defined in the Micro, Small and Medium Enterprises Development Act, 2006) and as confirmed to us there are no delays in payment of dues to such enterprise during the year.

The identification of Micro, Small and Medium Enterprises Suppliers as defined under "The Micro, Small and Medium Enterprises Development Act, 2006" is based on the information available with the management. As certified by the management, the amounts overdue as on September 30, 2024, March 31, 2024, 2023 & 2022 to Micro, Small and Medium Enterprises on account of principal amount together with interest, aggregate to Rs. Nil.

I. Other figures of the previous years have been regrouped / reclassified and / or rearranged wherever necessary.

II. The balances of Sundry Creditors, Sundry Debtors, Loans Advances, Unsecured Loans, and Current Liabilities are subject to confirmation and reconciliation.

X. As required under SEBI (ICDR) Regulations, the statement of assets and liabilities has been prepared after deducting the balance outstanding on revaluation reserve account from both fixed assets and reserves and the net worth arrived after such deductions.

XI. Long Term Employee Benefits [AS-15]

Accounting Standard (AS) - 15 issued by ICAI is Mandatory. The Company has accounted for Long Term employee Benefits based on Actuarial Valuation report.

Assumption used by Actuarial for Gratuity Provision

Particulars	For the Year ended on September 30, 2024		
	March 31, 2024	March 31, 2023	March 31, 2022
Discount Rate	7.25%	7.25%	7.25%
Salary Growth Rate	5.00%	5.00%	5.00%
Mortality	IALM 2012-14	IALM 2012-14	IALM 2012-14
Withdrawal rate (Per Annum)	10.00%	10.00%	10.00%
Normal Retirement Age	60 Years/75 Years	60 Years/75 Years	60 Years/75 Years
Salary	Last Drawn Qualifying Salary	Last Drawn Qualifying Salary	Last Drawn Qualifying Salary
Vesting Period	5 Years of Service	5 Years of Service	5 Years of Service
Benefits on Normal Retirement	15/26*Salary*Past Service(yr)	15/26*Salary*Past Service(yr)	15/26*Salary*Past Service(yr)
Benefit on early exit due to death and disability	As above except no vesting conditions apply	As above except no vesting conditions apply	As above except no vesting conditions apply
Limit	2,000,000.00	2,000,000.00	2,000,000.00

(Source: Based on Valuation report Mr. Ashok Kumar Garg (Fellow Member of Institute of Actuaries of India -00037) dated June 05, 2024 for period upto March 31, 2024, 2023 & 2022, further the company is in the policy of valued its obligation related to gratuity on yearly basis

XII. Trade Receivables, Trade Payables, Borrowings, Loans & Advances and Deposits

Balances of Trade Receivables, Trade Payables, Borrowings and Loans & Advances and Deposits are subject to confirmation.

XIII. Re-grouping/re-classification of amounts

The figures have been grouped and classified wherever they were necessary.

XIV. Examination of Books of Accounts & Contingent Liability

The list of books of accounts maintained is based on information provided by the assessee and is not exhaustive. The information in audit report is based on our

XV. Director Personal Expenses

There are no direct personal expenses debited to the profit and loss account. However, personal expenditure if included in expenses like telephone, vehicle expenses etc. are not identifiable or separable.

XVI. Deferred Tax Asset / Liability: [AS-22]

The company has created Deferred Tax Asset / Liability as required by Accounting Standard (AS) - 22.

XVII. Pending registration / satisfaction of charges with ROC

There are no Pending Registration/Satisfaction of charge with ROC

XVIII. Shares allotted without payment being received in cash, bonus shares allotted and shares bought back during last 5 years.

The Company has not allotted any shares without payment being received in cash and bonus shares except bonus issued made on June 18, 2024 in last 5 years. Further the company has not bought back any shares during last 5 years

XIX. Remuneration to Auditors

Particulars	For the Period Ended on	For the Year Ended		
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Audit Fees	0.55	0.30	0.30	0.30
Tax Audit Fees	0.20	0.20	0.20	0.20
Company Law & Other Matter	1.20	0.00	4.30	4.23
Total	1.95	0.50	4.80	4.73

For TOSS THE COIN LTD.

Director

For TOSS THE COIN LTD.

Director

ANNEXURE -VI

(₹ in Lakhs)

Restated Statement of Accounting & Other Ratios, As Restated

Particulars	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Net Profit as Restated (A)	116.14	109.85	178.29	104.98
Add: Depreciation	5.61	7.21	5.98	4.34
Add: Finance Cost	0.02	0.05	0.00	0.18
Add: Income Tax/ Deferred Tax	39.36	37.04	60.85	35.19
Less: Other Income	(3.00)	(9.34)	(5.12)	(2.52)
EBITDA	158.13	144.80	240.01	142.17
EBITDA Margin (%)	36.29%	29.78%	50.17%	47.82%
Net Worth as Restated (B)	498.99	445.85	361.20	190.47
Return on Net worth (%) as Restated (A/B)	23.27%	24.64%	49.36%	55.12%
Equity Share at the end of year (in Nos.) (C)	1,386,000	126,000	126,000	126,000
Weighted No. of Equity Shares (in Nos.) (D)	1,386,000	126,000	126,000	126,000
Weighted No. of Equity Shares Considering Bonus (E) (Post Bonus after restated period with retrospective effect)	1,386,000	1,386,000	1,386,000	1,386,000
Basic & Diluted Earnings per Equity Share as Restated (A/D)	8.38	87.18	141.50	83.32
Basic & Diluted Earnings per Equity Share as Restated after considering Bonus Impact with retrospective effect (A/E)	8.38	7.93	12.86	7.57
Net Asset Value per Equity share as Restated (B/C)	36.00	353.85	286.67	151.17
Net Asset Value per Equity share as Restated after considering Bonus with retrospective effect (B/E)	36.00	32.17	26.06	13.74

Notes:-

EBITDA Margin = EBITDA/Total Revenues

Networth= Paid up share capital plus reserves and surplus less miscellaneous expenditure to the extent not written off

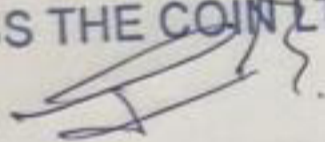
Earnings per share (₹) = Profit available to equity shareholders / Weighted No. of shares outstanding at the end of the year

Return on Net worth (%) = Restated Profit after taxation / Net worth x 100

Net asset value/Book value per share (₹) = Net worth / No. of equity shares

The Company does not have any revaluation reserves or extra-ordinary items.

For TOSS THE COIN LTD.



Director

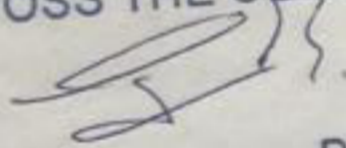
For TOSS THE COIN LTD.



Director

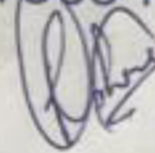
Accounting Ratio						
Sr. No.	Particulars	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022	Comments
1	Current Assets	564.04	500.08	434.10	217.01	This Ratio is increased due to increase in Cash & Cash Equivalents significantly
	Current Liabilities	96.48	69.60	89.19	52.93	
	Current Ratio (In Times)	5.85	7.19	4.87	4.48	
	Variation	-18.63%	47.63%	8.68%		
2	Net Profits after taxes – Preference Dividend (if any)	116.14	109.85	178.29	104.98	This Ratio is Decreased due to in Decrease in Profits during F.Y. 2023-24. further movement in the year 2022-23 is not more than 25%, so that reason is not required to disclose
	Average Shareholder's Equity	472.42	403.53	275.84	139.87	
	Return on Equity (ROE):	24.58%	27.22%	64.64%	75.06%	
	Variation	-9.69%	-57.88%	-13.89%		
3	Net Credit Sales	435.68	486.19	478.35	297.33	This Ratio is decreased due to increase in Trade Receivable as on 31.03.2024. further movement in the year 2022-23 is not more than 25%, so that reason is not required to
	Average Accounts Receivable	139.90	91.91	58.70	30.63	
	Trade receivables turnover ratio	3.11	5.29	8.15	9.71	
	Variation	-41.13%	-35.09%	-16.04%		
4	Net Credit Purchases (Purchase + Other Expenses)	68.30	106.40	69.50	61.65	This Ratio is decreased due to decrease in Trade Payables.
	Average Trade Payables	0.78	0.00	0.19	0.71	
	Trade payables turnover ratio	87.57	0.00	366.49	87.13	
	Variation	100.00%	-100.00%	320.62%		
5	Net Sales	435.68	486.19	478.35	297.33	This Ratio is decreased due to increase in Working Capital as on 31.03.2024. further movement in the year 2022-23 is not more than 25%, so that reason is not required to
	Average Working Capital	449.03	387.70	264.49	184.08	
	Net capital turnover ratio	0.97	1.25	1.81	1.62	
	Variation	-22.63%	-30.66%	11.97%		
6	Net Profit	116.14	109.85	178.29	104.98	This Ratio is decreased due to decrease in profits
	Net Sales	435.68	486.19	478.35	297.33	
	Net profit ratio	26.66	22.59	37.27	35.31	
	Variation	17.98%	-39.38%	5.56%		
7	Earning before interest and taxes (EBIT)	152.51	137.60	234.02	137.83	this ratio is decreased due to decrease in Operating Profit
	Average Capital Employed	469.35	400.93	274.43	139.44	
	Return on capital employed (ROCE)	32.49%	34.32%	85.28%	98.84%	
	Variation	-5.32%	-59.76%	-13.73%		

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

ANNEXURE -VII

Restated Statement of Capitalization, As Restated

Particulars	(₹ in Lakhs)	
	Pre-Issue 30.09.2024	Post Issue*
Debt :		
Long Term Debt	-	0.00
Short Term Debt	0.15	0.15
Total Debt	0.15	0.15
Shareholders Funds		
Equity Share Capital [#]	138.60	[•]
Reserves and Surplus [#]	360.39	[•]
Less: Misc. Expenditure	-	-
Total Shareholders' Funds	498.99	[•]
<i>Long Term Debt/ Shareholders' Funds</i>	-	[•]
<i>Total Debt / Shareholders Fund</i>	<i>0.00</i>	<i>[•]</i>

Notes:

* The corresponding post-Issue capitalization data is not determinable at this stage. The same will be updated upon finalization of the Issue Price.

These Terms shall carry the meaning as per Schedule III of The Companies Act, 2013.

1. Short term Debts represent which are expected to be paid/payable within 12 months and includes installment of term loans repayable within 12 months.

2. Long term Debts represent debts other than short term Debts as defined above but excludes installment of term loans repayable within 12 months.

3. The figures disclosed above are based on restated statement of Assets and Liabilities of the Company as at 30.09.2024.

4. Company has allotted 12,60,000 Bonus Equity Shares of Rs. 10 each on June 18, 2024 in the ratio of 10:1 i.e. for every equity share, 10 bonus shares were issued.

For TOSS THE COIN LTD.

Director

For TOSS THE COIN LTD.

Director

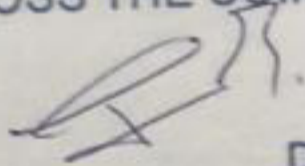
ANNEXURE -VIII

Restated Statement of Tax Shelter, As Restated

(₹ in Lakhs)

Particulars	For the Period ended on	For the year ended		
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Profit Before Tax as per books of accounts (A)	155.50	146.89	239.14	140.17
-- Normal Tax rate	25.17%	25.17%	25.17%	25.17%
-- Minimum Alternative Tax rate	17.28%	17.28%	17.28%	17.28%
Permanent differences				
Other adjustments	-	-	0.56	0.01
Interest on TDS/TDS Written Off	0.89	0.28	0.08	-
Total (B)	0.89	0.28	0.64	0.01
Timing Differences				
Depreciation as per Books of Accounts	5.61	7.21	5.98	4.34
Depreciation as per Income Tax	6.02	4.90	3.78	2.77
Difference between tax depreciation and book depreciation	(0.41)	2.31	2.21	1.58
Bonus / Gratuity Provision in Books	-	2.47	2.45	0.91
Bonus Gratuity Actually Paid	-	-	-	-
Deduction under chapter VI-A	-	-	-	-
Total (C)	(0.41)	4.78	4.65	2.48
Net Adjustments (D = B+C)	0.48	5.06	5.29	2.49
Total Income (E = A+D)	155.98	151.94	244.43	142.66
Brought forward losses set off	-	-	-	-
Taxable Income/ (Loss) for the year/period (E+F)	155.98	151.94	244.43	142.66
Tax Payable for the year	39.26	38.24	61.52	35.90
Interest Expenses	0.00	0.00	0.51	0.05
Total Tax Expense	39.26	38.24	62.03	35.96
Tax payable as per MAT	27.00	26.00	41.33	24.22
Tax payable as per normal rates or MAT (whichever is higher)	Income Tax	Income Tax	Income Tax	Income Tax

For TOSS THE COIN LTD.



Director

For TOSS THE COIN LTD.



Director

ANNEXURE -IX

Restated Statement of Related Party & Transactions :

List of Related Parties where Control exists and Relationships:

Sr. No	Name of the Related Party	Relationship
1	Jayan Narayanan	Director
2	Reshma Budhia	Director & CFO
3	Pooja Jain A	Company Secretary & Compliance Officer
4	Creativano (Director's Relative)	Associate Concern

(₹ in Lakhs)

Transactions during the year:	For the Period Ended on	For the Year ended on		
	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Director Remuneration				
Jayan Narayanan	15.28	17.86	28.85	18.00
Reshma Budhia	15.28	17.86	28.85	18.00
Salary				
Pooja Jain A	2.00	-	-	-
Technical Fees Paid				
Creativano (Director's Relative)	-	0.30	2.83	5.85
Unsecured Loans Received				
Reshma Budhia	4.24	-	-	-
Jayan Narayanan	4.10	-	-	-
Unsecured Loan Repaid				
Reshma Budhia	4.10	-	-	-
Jayan Narayanan	4.10	-	-	-

Outstanding Balance (Receivables)/Payable	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Jayan Narayanan	-	-	-	-
Reshma Budhia	0.15	-	-	-
Creativano (Director's Relative)	-	-	-	-
Pooja Jain A	0.50	-	-	-

ANNEXURE -X

Restated Statement of Dividends

Company has Paid Dividend in all the three financials year & stub period

ANNEXURE -XI

Changes in the Significant Accounting Policies

There has been no change in significant accounting policies in last 3 years

Impact on Profit and loss account due to change in accounting

(₹ in Lakhs)

Particulars	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Reduction in Profits to the extent of		-	-	-

ANNEXURE -XII

Restated Statement of Contingent Liabilities:

a. Claims against the Company (including unasserted claims) not acknowledged as debt:

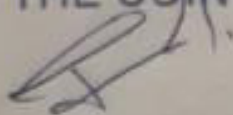
(₹ in Lakhs)

Particulars	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Related to Direct Tax Matters	-	-	-	-
Related to Indirect Tax Matters	-	-	-	-

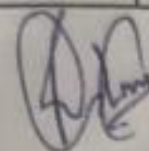
(₹ in Lakhs)

Capital Commitment	September 30, 2024	March 31, 2024	March 31, 2023	March 31, 2022
Estimated value of contracts in capital account remaining to be executed (net of capital advance)	-	-	-	-
Custom Duty against import under EPCG Scheme	-	-	-	-

For TOSS THE COIN LTD.



Director



For TOSS THE COIN LTD.

Director