toss the coin

Date: 10.11.2026

To
The Department of Corporate Services
The Bombay Stock Exchange Limited
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai – 400 001
Scrip Code: 544303

Dear Sir / Madam,

Sub: Outcome of Board Meeting as per Regulation 30 of the
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In continuation to our intimation dated 03.11.2026, and pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. on 10.11.2026, inter alia has considered and approved the Unaudited Financial Results of the Company along with the Limited Review Report of the Auditors thereon for the half year ended 30th September 2026. Copy of the Unaudited Financial Results along with the Limited Review Report of the Auditors thereon are enclosed herewith.

The Board Meeting Commenced at 11.00 a.m. and concluded at 11:30 a.m.

Further, the trading window for dealing in equity shares of the Company, shall open post 48 hours after declaration of aforesaid results of the Company.

Kindly take the above information on record.

Thanking you,
Yours sincerely,

For **M/s. TOSS THE COIN LIMITED**

POOJA JAIN Digitally signed by POOJA JAIN
Date: 2026.11.10 11:45:48 +05'30'

Pooja Jain
Company Secretary
Membership Number: A61974

We are your growth accelerator!

Toss The Coin Limited
(Formerly known as Toss the Coin Pvt Ltd)
No.1A, Bheemanna Mudali Street, Alwarpet, Chennai – 600018
+91 44 4385 5211 | info@tossthe.co.in | www.tossthe.co.in
GST: 33AAICT1219R1Z0 | CIN: L72900TN2020PLC138199

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 REVIEW REPORT ON THE HALF YEARLY UNAUDITED FINANCIAL RESULTS PURSUANT TO REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To
The Board of Directors
Toss The Coin Limited
No.1A, Bheemanna Mudali Street,
Abhiramapuram,
Chennai-600018

1. We have reviewed the accompanying Statement of Unaudited Financial Results of Toss The Coin Limited ("the Company") for the half year ended September 30, 2026 ("the Statement"), which is being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors in their meeting held has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standard "Interim Financial Reporting" (AS 25) prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under (as amended) and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial results based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity," issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from material misstatements. A review of interim financial information primarily involves making inquiries of the Company's personnel responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we could be aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of Unaudited Financial Results prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards

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as prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued there under and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CNGSN & Associates LLP
Chartered Accountants
Firm Registration No. 04915S/S200036

SRIVATSAN

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Date: 2026.11.10 11:36:03 +05'30'

CNGSN & ASSOCIATES LLP ★ CHENNAI ★ CHARTERED ACCOUNTANTS

E.K. Srivatsan
Partner
Membership No. 225064

Place: Chennai
Date:10/11/2026

UDIN: **26225064OWFJTQ9714**

TOSS THE COIN LIMITED (CIN: L72900TN2020PLC138199)
(Formerly known as TOSS THE COIN PRIVATE LIMITED)
No.1A, Bheemanna Mudali Street, Abhiramapuram, Chennai-18
BALANCE SHEET AS AT 30.09.2026

(Rs. In Lakhs)

PARTICULARS	30.09.2026 UNAUDITED	30.09.2025 UNAUDITED	31.03.2026 AUDITED	31.03.2025 AUDITED
I. EQUITY AND LIABILITIES				
(1) Shareholders' Fund				
(a)Share Capital	189.00	189.00	189.00	189.00
(b)Reserve and Surplus	1,228.89	1,195.99	1,228.54	1,109.31
(2) Share Application Money Pending Allotment	-	-	-	-
(3) Non-Current Liabilities				
(a) Long Term Borrowings	-	-	-	-
(b) Deferred Tax Liabilities (Net)	-	-	-	-
(c) Long Term Provisions	-	14.30	-	14.30
(4) Current Liabilities				
(a) Short Term Borrowings	6.94	-	2.61	4.46
(b) Trade Payables				
- total outstanding dues to MSME creditors	0.79	-	14.76	0.81
- total outstanding dues to other than MSME creditors	6.35	2.14	0.58	27.00
(c) Other Current Liabilities	20.61	17.03	37.07	32.62
(d) Short Term Provisions	1.98	48.35	86.09	45.18
TOTAL EQUITY AND LIABILITIES	**1,454.56**	**1,466.81**	**1,558.65**	**1,422.68**
II ASSETS				
(1) Non Current Assets				
(a) Property, Plant & Equipment and Intangible Assets				
(i) Property, Plant & Equipments	50.20	71.81	56.48	61.90
(ii) Intangible Assets	126.52	80.56	146.78	-
(iii) Intangible Assets under development	36.95	24.40	-	26.84
			-	
(b) Deferred Tax Assets (Net)	2.87	5.26	1.00	5.56
(c) Long-term Loans and Advances	-	-	-	-
(d) Non-Current Investments	-	-	-	-
(e) Other Non-Current Assets	434.71	127.20	131.33	127.20
(2)Current Assets				
(a) Current Investments	-	-	-	-
(b) Trade Receivables	215.55	189.98	237.40	189.21
(c) Cash and Bank Balances	399.90	795.30	781.42	868.93
(d) Short-term Loans and Advances	-	-	-	-
(e) Other current Assets	187.86	172.30	204.24	143.04
TOTAL ASSETS	**1,454.56**	**1,466.81**	**1,558.65**	**1,422.68**

For and on behalf of the Board of Directors of
TOSS THE COIN LIMITED

JAYAN NARAYANAN Digitally signed by JAYAN NARAYANAN Date: 2026.11.10 11:17:18 +05'30'
RESHMA BUDHIA Digitally signed by RESHMA BUDHIA Date: 2026.11.10 11:22:12 +05'30'
POOJA JAIN Digitally signed by POOJA JAIN Date: 2026.11.10 11:23:57 +05'30'

Jayan Narayanan	Reshma Budhia	Pooja Jain
Managing Director	WTD/CFO	Company Secretary
DIN:(08893678)	DIN:(08893679)	M.No.: A61974

Place : Chennai
Date : November 10, 2026

CNGSN & ASSOCIATES LLP * CHENNAI * CHARTERED ACCOUNTANTS

TOSS THE COIN LIMITED (CIN: L72900TN2020PLC138199)
(Formerly known as TOSS THE COIN PRIVATE LIMITED)
No.1A, Bheemanna Mudali Street, Abhiramapuram, Chennai-18
STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE HALF-YEAR AND YEAR ENDED SEPTEMBER 30, 2026

(Rs. In Lakhs except EPS)

PARTICULARS	Half Year Ended			Year Ended	
	30.09.2026 (Unaudited)	31.03.2026 (Unaudited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
INCOME					
Revenue from Operations	607.27	781.00	688.63	1,469.63	864.86
Other Income	26.14	32.57	24.86	57.43	19.36
TOTAL INCOME	**633.41**	**813.57**	**713.49**	**1,527.06**	**884.22**
EXPENSES					
Purchase of Stock-in-trade	2.86	-	-	-	-
Employee Benefits Expense	380.36	379.26	299.76	679.02	446.54
Finance Costs	-	-	-	-	-
Depreciation and Amortization Expense	35.33	33.36	22.57	55.93	19.02
Other Expenses	214.40	231.86	199.18	431.04	250.38
TOTAL EXPENSES	**632.95**	**644.48**	**521.51**	**1,165.99**	**715.94**
Profit / (Loss) before exceptional and extraordinary items and tax	0.46	169.09	191.98	361.07	168.28
Add / (Less) : Exceptional Items (Prior Period)	-	-	-	-	-
Profit / (Loss) before extraordinary items and tax	0.46	169.09	191.98	361.07	168.28
Add / (Less) : Extraordinary Items	-	-	-	-	-
Profit Before Tax	0.46	169.09	191.98	361.07	168.28
Add / (Less) : Tax Expense					
(a) Current Tax	(1.98)	(37.78)	(48.31)	(86.09)	(45.14)
(b) Deferred Tax Expenses / Income	1.87	(4.26)	(0.30)	(4.56)	2.37
(c) Income Tax for earlier periods	-	-	-	-	-
PROFIT / (LOSS) FOR THE YEAR	**0.35**	**127.05**	**143.37**	**270.42**	**125.51**
EARNINGS PER EQUITY SHARE					
Nominal value of share Rs. 10 (PY : Rs. 10 per share)					
Weighted Avg No. of Equity Shares held	18,90,000	18,90,000	18,90,000	18,90,000	15,36,510
Basic					
Computed on the basis of total profit for the year	0.02	6.72	7.59	14.31	8.17
Diluted					
Computed on the basis of total profit for the year	0.02	6.72	7.59	14.31	8.17

For and on behalf of the Board of Directors of
TOSS THE COIN LIMITED

JAYAN NARAYANAN Digitally signed by JAYAN NARAYANAN Date: 2026.11.10 11:17:34 +05'30'
RESHMA BUDHIA Digitally signed by RESHMA BUDHIA Date: 2026.11.10 11:22:50 +05'30'
POOJA JAIN Digitally signed by POOJA JAIN Date: 2026.11.10 11:24:13 +05'30'

Jayan Narayanan — Managing Director — DIN:(08893678)
Reshma Budhia — WTD/CFO — DIN:(08893679)
Pooja Jain — Company Secretary — M.No.: A61974

Place : Chennai
Date : November 10, 2026

CNGSN & ASSOCIATES LLP ★ CHENNAI ★ CHARTERED ACCOUNTANTS

TOSS THE COIN LIMITED (CIN: L72900TN2020PLC138199)
(Formerly known as TOSS THE COIN PRIVATE LIMITED)
No.1A, Bheemanna Mudali Street, Abhiramapuram, Chennai-18

CASH FLOW STATEMENT FOR THE YEAR ENDED 30th SEPTEMBER, 2026

(Rs. In Lakhs)

PARTICULARS		Half Year Ended		Year Ended	
		30.09.2026 UNAUDITED	30.09.2025 UNAUDITED	31.03.2026 AUDITED	31.03.2025 AUDITED
A. CASH FLOW FROM OPERATING ACTIVITIES					
Net Profit before Tax and Extraordinary items as per Statement of Profit and Loss		**0.46**	**191.98**	**361.07**	**168.28**
Add / (Deduct)					
Non-cash/Non-Operating Adjustment to Profit before Tax:					
Depreciation/Amortization Expense		35.33	22.57	55.93	19.02
Accounts Written Off		(0.01)	0.63	19.65	0.84
Loss/(Profit) on Sale of Fixed Assets/Investments		-	-	-	0.08
Provision for doubtful Trade Receivables		0.06	1.14	2.65	0.91
Increase/(Decrease) in Provision for Gratuity		1.62	-	0.46	7.93
Interest Income		(25.68)	(24.84)	(49.86)	(19.34)
Operating Profit before Working Capital Changes		**11.78**	**191.48**	**389.90**	**177.72**
Add / (Deduct)					
Movements in Working Capital:					
Increase/(Decrease) in Trade Payables		(8.19)	(25.67)	(12.47)	27.81
Increase/(Decrease) in other Current Liabilities		(16.46)	(20.04)	4.46	8.58
Decrease/(Increase) in Inventories		-	-	-	-
Decrease/(Increase) in Trade Receivables		21.81	(2.55)	(70.49)	(77.78)
Decrease/(Increase) in Short-Term Loans and Advances		-	-	-	-
Decrease/(Increase) in other Current Assets		(66.54)	(33.83)	(32.75)	(89.06)
Cash Inflow / (Outflow) from Operations		**(57.61)**	**109.39**	**278.65**	**47.27**
Add/Less:					
Direct taxes paid		(1.25)	(30.00)	(57.64)	(33.12)
Net Cash Inflow / (Outflow) from Operating Activities		**(58.86)**	**79.39**	**221.01**	**14.15**
B. CASH FLOW FROM INVESTING ACTIVITIES					
Payment towards capital expenditure (including CWIP)		(36.95)	(81.65)	(132.89)	(26.84)
Purchase of Property, Plant and Equipment		(8.79)	(28.95)	(37.55)	(68.81)
(Increase)/Decrease in Non-Current Investments		-	-	-	-
(Increase)/Decrease in Other Bank Balances (Current)		240.00	(50.00)	10.00	(304.46)
Decrease/(Increase) in Long-Term Loans and Advances		-	-	-	-
Decrease/(Increase) in Other Non Current Assets		(305.00)	-	(18.93)	(95.65)
Proceeds from Sale of Fixed Assets		-	-	-	-
Interest Income		23.76	14.28	33.90	8.36
Net Cash Inflow / (Outflow) from Investing Activities		**(86.98)**	**(146.32)**	**(145.47)**	**(487.40)**
C. CASH FLOW FROM FINANCING ACTIVITIES					
Proceeds from issuance of Equity Share Capital		-	-	-	917.28
Expenses incurred towards Public Issue		-	-	-	(127.33)
Proceeds from issuance of Preference Share Capital		-	-	-	-
Increase/(Decrease) in Long-Term Borrowings		-	-	-	-
Increase/(Decrease) in Short-Term Borrowings		4.32	-	(1.85)	3.53
Dividends paid (Including DDT)		-	(56.70)	(151.20)	(63.00)
Net Cash Inflow / (Outflow) from Financing Activities		**4.32**	**(56.70)**	**(153.05)**	**730.48**
D. Net Increase / (Decrease) in Cash and Cash Equivalents	**(A+B+C)**	(141.52)	(123.63)	(77.51)	257.23
E. Add: Cash and Cash Equivalents at the beginning of the year		471.42	548.93	548.93	291.70
F. Cash and Cash Equivalents at the end of the year		**329.90**	**425.30**	**471.42**	**548.93**
Cash-in-hand		0.00	0.00	0.00	3.02
Bank balances					
- in Current Accounts		29.90	145.30	111.42	205.91
- in Deposit Accounts		300.00	280.00	360.00	340.00
Bank Overdraft		-	-	-	-
Total		**329.90**	**425.30**	**471.42**	**548.93**

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

- For the purpose of the Cash Flow Statement, Cash and Cash Equivalents (C&CE) comprise cash on hand, demand deposits with banks, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having a maturity period of three months or less from the date of acquisition.
- Bank balances held as margin money or security against borrowings, guarantees, etc., and bank deposits with more than 12 months maturity are not included in the definition of Cash and Cash Equivalents as per AS 3.
- Accordingly, only items meeting the criteria of Cash and Cash Equivalents as defined under AS 3 have been considered for the preparation of this Cash Flow Statement.
- Opening balance of Cash and Cash Equivalents of previous year has been reclassified as per current year classification.

For and on behalf of the Board of Directors of
TOSS THE COIN LIMITED

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POOJA JAIN Digitally signed by POOJA JAIN Date: 2026.11.10 11:24:26 +05'30'

Jayan Narayanan	Reshma Budhia	Pooja Jain
Managing Director	WTD/CFO	Company Secretary
DIN:(08893678)	DIN:(08893679)	M.No.: A61974

Place : Chennai
Date : November 10, 2026

CNGSN & ASSOCIATES LLP ★ CHENNAI ★ CHARTERED ACCOUNTANTS

Notes accompanying Financial Results :

1. The financial results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 10th Nov 2026.

2. The financial results have been prepared in accordance with the Indian Generally Accepted Accounting Principles (IGAAP) notified under the Companies (Accounting Standards) Rules, 2021, as prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.

3. The comparative figures for the previous periods have been drawn from the restated financial statements submitted at the time of IPO in compliance with SEBI (ICDR) Regulations and the SME listing requirements. The company was converted into a public company as of 05th April 2024; therefore, the comparative figures pertain to the period when it operated as a private limited company.

4. The Company has no external debt as on the date of this statement. Accordingly, no disclosures are required with respect to servicing of interest or principal obligations or defaults.

5. The Company operates in a single business segment as per AS 17 on Segment Reporting. Hence, segment-wise reporting is not applicable.

6. There has been no change in the accounting policies during the year. Further, no new estimates have been made that materially affect the financials of the Company for the period reported.

7. There have been no related party transactions outside the ordinary course of business or not on arm's length basis during the period. All related party relationships and transactions have been disclosed in the financial statements in accordance with AS 18.

8. There are no pending or completed material capital commitments, asset reclassifications, or disposals during the period ended 30th September 2026.

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9. The Company completed its Initial Public Offering (IPO) during the financial year ended 31st March 2025. The IPO comprised a fresh issue of equity shares aggregating to Rs.917.28 lakhs. The equity shares of the Company were listed on the BSE SME Platform with effect from 17th December, 2024.

   The proceeds of the IPO were proposed to be utilised towards the following objects as stated in the prospectus dated --:

Particulars	**Amount as per Prospectus (Rs. in lakhs)**	**Actual Utilisation as on 30th Sep 2026 (Rs. in lakhs)**	**Unutilised Amount (Rs. in lakhs)**
Capital Expenditure (Development of Microservices Application)	294.73	196.64	98.09
Capital Expenditure (New Unit)	120.00	NIL	120.00
Working Capital	200.00	20.00	180.00
General Corporate Purposes	217.55	128.70	88.85
Issue Expenses	85.00	85.00	0.00
Total	**917.28**	**430.34**	**486.94**

As of 30th September 2026, out of the unutilised amount of Rs.486.94 lakhs, an amount of Rs.480.00 lakhs is temporarily parked in interest-bearing fixed deposits with scheduled commercial banks, pending deployment towards the respective object.

10. In accordance with the provisions of Section 52 of the Companies Act, 2013, and as authorised by the Board of Directors at their meeting held on 30th May 2025, the Company has adjusted an amount of Rs.127.33 lakhs, being the eligible expenses incurred in connection with the IPO, against the balance in the Securities Premium Account. These expenses include legal and professional charges, registrar and stock exchange fees, printing and stationery, advertisement and marketing charges, and other directly attributable costs.

11. As the total size of the public issue was less than Rs.100 crores, the requirement of appointing a Monitoring Agency under Regulation 32(1) of the SEBI (LODR) Regulations, 2015, does not apply to the Company.

12. The Company has complied with the SME listing requirements including timely submission of financial results, restated financials, corporate governance disclosures, and appointment of the required Key Managerial Personnel.



13. Earnings Per Share (EPS) for the 6-month period ended 30th September 2026 is Rs.0.02 per share (Basic and Diluted), calculated in accordance with AS 20.

14. There have been no changes in the capital structure post IPO other than those forming part of the IPO offer process.

15. The figures for the previous year have been regrouped and reclassified, wherever necessary, to make them comparable with the current period's classification and disclosures.

For and on behalf of the Board of **TOSS THE COIN LIMITED**

RESHMA BUDHIA Digitally signed by RESHMA BUDHIA Date: 2026.11.10 11:23:19 +05'30'

JAYAN NARAYANAN Digitally signed by JAYAN NARAYANAN Date: 2026.11.10 11:18:00 +05'30'

POOJA JAIN Digitally signed by POOJA JAIN Date: 2026.11.10 11:24:42 +05'30'

Reshma Budhia	Narayanan Jayan	Pooja Jain
WTD / CFO	Managing Director	Company Secretary
DIN: 08893679	DIN: 08893678	M.No:A61974
Place: Chennai	Place: Chennai	Place: Chennai
Date: 10/11/2026	Date: 10/11/2026	Date: 10/11/2026

CNGSN & ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ CHENNAI