

COINEDGE INTERNATIONAL PRIVATE LIMITED
CIN: U36900KA2019PTC126140
No 1/1-6, Sai Complex, Museum Road, Bangalore, Karnataka,
India, 560001
DIRECTORS' REPORT

Your directors have pleasure in presenting the Sixth Annual Report on the business and operations of the Company together with the audited financial statements for the year ended March 31, 2025.

SUMMARISED FINANCIAL RESULTS

(Rs. in Hundreds)

Particulars	2024-25	2023-24
Income	22,264	2,31,822
Expenditure	21,363	2,84,815
Profit / (Loss) before taxation	900	(52,992)
Less: Taxation	Nil	51
Profit / (Loss) after taxation	901	(53,044)
Transfer to General Reserve	Nil	Nil
Proposed dividend	Nil	Nil

The operations of the Company during the year under report were not satisfactory. Your directors are putting efforts to explore new avenues to improve the results in the coming years.

DIVIDEND

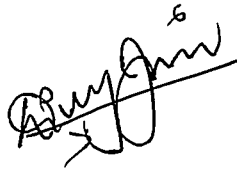
No Dividend was declared or recommended by the Board of Directors for the current financial year.

MATERIAL CHANGES AND COMMITMENTS:

There are no material changes and commitments affecting the financial position of the company which have occurred between the end of the financial year of the company to which the balance sheet relates and the date of report.

CHANGE OF REGISTERED ADDRESS:

The registered address of the Company remains same, There is No changes in address of the Company





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SHARE CAPITAL

The Paid-up Equity Share Capital as on 31st March, 2025 was Rs 1,000(In hundreds)- During the year under review the company has issued No 6,251, 0.001% Compulsorily Convertible Preference Share of Rs. 10 each (Seed CCCPS)

RESERVES

The Company has not transferred any amount to the general reserve for the year ended 31st March 2025

PARTICULARS U/S 134(3) r.w.r. 8 OF THE COMPANIES (ACCOUNTS) RULES, 2014:

The required particulars are given as under:

FOREIGN EXCHANGE EARNING:

	Current Year	Previous Year
Exports at FOB	Nil	Nil

FOREIGN EXCHANGE OUTGO:

	Current Year	Previous Year
Imports at CIF	Nil	Nil

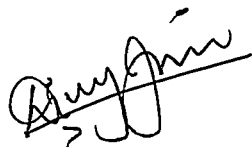
ENERGY CONSERVATION, TECHNICAL ABSORPTION AND OTHER PARTICULARS:

Your Company, with a view to conserve energy whatever possible and practicable, has implemented suitable plans and devices. As far as possible, natural light is used during the daytime. Further awareness is also created among the employees on the need to conserve the energy in their workplace.

The other provisions of Rule 8 of the Companies (Accounts) Rules, 2014 are not applicable)

DEPOSITS:

- a) The Company has not accepted any public deposit during the year. Therefore, disclosure under Section 76 of the Companies Act; 2013 regarding acceptance, remained unpaid or unclaimed and default in repayment or interest thereon, does not arise.





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b) Disclosure Pursuant To Rule 2 (1)(c) (viii) of the Companies (Acceptance of Deposits) Rules, 2014:

Particulars	(Amt in Hundreds)	
	2024-25(Rs.)	2023-24 (Rs.)
Unsecured Loans from Directors and others	17,300	17300

COMPOSITION OF BOARD

No changes has been made in the composition of the board during the year under review
The following are directors of the company

1. Divya Jain
2. Nishtashri Srinivasan

BOARD MEETINGS:

There were 11 meetings held during the year on 1) 08.04.2024 2) 13.06.2024
3) 27.06.2024 4) 29.06.2024 5) 15.07.2024 6)30.07.2024 7)07.09.2024
8)12.09.2024 09) 26.09.2024 10) 23.12.2024 11) 10.03.2025

Attendance of the Directors during the year 2024-25

Name of Director	No. of Meetings	
	Held	Attended
Divya Jain	11	11
Nishtashri Srinivasan	11	11

GENERAL MEETINGS:

Type of Meeting	Date of meeting	Total Number of Members entitled to attend the meeting	Attendance	
			Number	% of total shareholding
Annual General Meeting	30.09.2024	15	10	73%
Extra Ordinary General Meeting	08.11.2024	15	10	73%

Divya Jain

Nishtashri

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CORPORATE SOCIAL RESPONSIBILITY:

The provisions of Corporate Social Responsibility under section 135 of the Companies Act, 2013 is not applicable to the Company. Therefore, disclosure regarding the policy developed, implemented, initiatives taken by the Company and the formation of Committee does not arise.

RISK MANAGEMENT POLICY:

There are adequate Risk management controls which has been developed and implemented since the Company's inception. However in our opinion, there are no such risks which may threaten the existence of the Company.

STATUTORY AUDITORS:

The Board as per Section 139 of the Companies Act, 2013 other applicable Provisions appoints of M/s. JR Jain & Co (FRN: 103915W) Chartered Accountants Chartered Accountants, Bangalore as the Statutory Auditor of the Company to hold the office till the Conclusion of the AGM to be held in the Year 2027 on such remuneration as may be mutually agreed between the auditors and the Chairman of the meeting.

The Company has received the necessary certificates from them to the effect that if they are appointed it would be in accordance with the provisions of the Companies Act, 2013.

As required under the provisions of Section 139 and 141 of the Companies Act, 2013, the Company has received a written consent and certificate from M/s J R Jain And Co, Chartered Accountants, having Firm Reg. No 103915W, Statutory Auditors, to the effect that the ratification of their appointment, if made, would be in conformity with the limits specified in the said Section and that they are not disqualified to be appointed as Auditors of the Company. The Board has recommended to the shareholders for ratification of appointment of M/s. J R Jain And Co Chartered Accountants, as Statutory Auditors, to hold office from the ensuing Annual General Meeting till the conclusion of the next Annual General Meeting and to fix their remuneration.

REPORTING OF FRAUD BY AUDITORS:

The Statutory auditors have not reported under section 143(12) of the companies Act, 2013, any fraud committed against the company by its officers or employees, Hence no details mentioned in the board report.

SECRETARIAL AUDIT

During the year under review, your Company was not required to undertake Secretarial Audit falling within the ambit of Section 204 of the Companies Act, 2013 read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

INTERNAL AUDIT

The internal audit function is adequately resourced commensurate with the operations of the Company. The provisions of section 138 of the Companies Act, 2013 read with Rule 13 of the Companies (Accounts) Rules, 2014 regarding appointment of internal auditor are not applicable to the Company.





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DISLCOSURES AS TO COMPLIANCE OF SECRETARIAL STANDARDS:

During the year the Company has complied with all the mandatory applicable Secretarial Standards issued by the Institute of Company Secretaries of India.

DIRECTORS RESPONSIBILITY STATEMENT:

In pursuance to Sec 134(5) of the Companies Act, 2013, the Board of Directors to the best of their knowledge and ability confirm that:

- A) in the preparation of the Annual Accounts, the applicable Accounting Standards has been followed and that no material departure have been made from the same.
- B) they have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit of the company for that year.
- C) they have taken proper and sufficient care for maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the company and for preventing and detecting the fraud and other irregularities.
- D) they have prepared the Annual Accounts on a going concern basis.
- E) they had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

EXTRACT OF ANNUAL RETURN

Pursuant to Section 92(3) and 134(3) (a) of the Companies Act, 2013, and rules 11 and 12 of the Companies (Management and Administration) Rules, 2014, the Company will file its Annual Return in Form MGT-7A

By virtue of the amendment of Rule 12 of the Companies (Management and Administration) Rules, 2014 with effect from 05th March 2021, the company is not required to prepare or provide the Extracts of Annual Return in Form MGT-9 the part of the Board's Report.

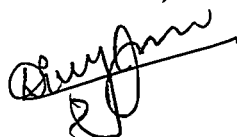
DECLARATION BY INDEPENDENT DIRECTOR

The statement on declaration given by the Independent Directors as required by Section 149(6) of the Companies Act, 2013 is not applicable for the year under report.

The provisions of Section 178(1) of the Companies Act, 2013 is not applicable to the company for the year under report.

QUALIFICATION, RESERVATION AND ADVERSE REMARK OR DISCLAIMER

No qualification, reservation, adverse remark or disclaimer made by the Auditor in his report hence no explanation or comments thereupon.



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DISCLOSURE AS TO MAINTENANCE OF COST RECORDS AND COST AUDIT:

The Cost Maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013 is not applicable to the Company.

LOANS, GUARANTEES OR INVESTMENTS

The company has not given any loan or guarantee to any other body corporate or person except loans to employees or advance to suppliers in its ordinary course of business and has not acquired securities of any other body corporate either by way of subscription, purchase or otherwise.

INFORMATION PURSUANT TO RULE 5(2) OF COMPANIES (APPOINTMENT & REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014 :

The said rules are not applicable to the company

DISCLOSURES UNDER THE SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013:

Pursuant to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 the Company is carrying out awareness program at regular intervals to prevent discrimination and sexual harassment at work place, to ensure support services to the victimized and termination of the harassment and to recommend appropriate punitive action against the guilty party.

The information required to be disclosed under the provisions of the said Act are as follows:

Sl. No	Particulars	
(a)	Number of complaints received during FY 2024-25	Nil
(b)	Number of complaints disposed off during the FY 2024-25	Nil
(c)	Number of cases pending for more than ninety days	Nil

RECEIPT OF ANY COMMISSION BY MANAGING DIRECTOR/WHOLE TIME DIRECTOR FROM THE COMPANY OR RECEIPT OF COMMISSION/ REMUNERATION FROM ITS HOLDING OR SUBSIDIARY

No commission has been received by the managing director or whole-time director from the company and the company has no holding or subsidiary company.

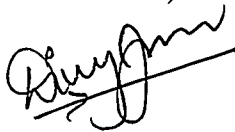
Finance and Shares:

i. Increase/changes in Authorized Capital of the Company:

The Authorized Capital was changed during the year, it Comprises of 30000 Preference Share of Rs.10/- and 120000 Equity Shares of Rs.10/-

ii. Issue of Bonus Shares:

The Company has not issued Bonus shares during the year and hence the disclosure requirements in this connection will not apply to the Company accordingly.





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iii. Issue of shares on Right Basis:

The Company has not issued Right shares during the year and hence the disclosure requirements in this connection will not apply to the Company accordingly.

iv. Issue of Shares with Differential Voting Rights:

The Company has not issued equity shares with differential voting rights during the year and hence any disclosure requirements in this connection will not apply to the Company accordingly.

v. Issue of Sweat Equity Shares:

The Company has not issued sweat equity shares during the year and hence the disclosure requirements in this connection will not apply to the Company accordingly.

vi. Issue of Employee Stock Option:

The Company has reserved issuance of 18750 Equity shares of Rs. 10 /- each under Employees Stock Option Plan for offering to eligible employees of Company in future as per the Shareholding Agreement dated 9th June 2022. However there is no such Scheme has been Formulated as at 31st March 2025.

TRANSFER OF UNCLAIMED REFUND AMOUNT TO INVESTOR EDUCATION AND PROTECTION FUND UNDER SECTION 124(5) OF THE COMPANIES ACT, 2013

Company did not have any funds lying or unclaimed for a period of Eight years , therefore there were no funds which are required to be transferred to investor education and protection fund(IEPF)

INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY:

The Company has a proper and adequate system of internal control procedures, commensurate with its size and nature of business, to provide reasonable assurance that all assets and resources are safeguarded and protected against loss from unauthorized use or disposition, and that transactions are authorized, recorded and reported correctly. The Internal Control system provides for well documented policies, guidelines, authorizations and approval procedures.

CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES:

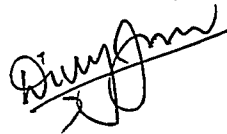
During the year the Company has not entered into contracts/arrangements with its related parties under section 188 of the Companies Act, 2013.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS:

There were no significant and material orders passed by the regulators or courts or tribunal impacting the going concern status and the company's operation.

DETAILS OF ANY APPLICATION MADE OR ANY PROCEEDING PENDING UNDER IBC, 2016

There is no proceeding pending under the Insolvency and Bankruptcy Code, 2016.





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**DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE
TIME OF ONE TIME SETTLEMENT AND THE VALUATION DONE WILL TAKING
LOAN FROM BANK OR FINANCIAL INSTITUTION ALONG WITH REASONS THEREOF**

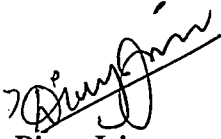
There was no instance of one-time settlement with any Bank or Financial Institution.

ACKNOWLEDGEMENT:

Your directors acknowledge with gratitude the cooperation and assistance received from the company's banker, staff at all levels.

On Behalf of the Board of

For M/s. COINEDGE INTERNATIONAL PRIVATE LIMITED



Divya Jain

Director

DIN: 08902313

Place: Bangalore

Date: 26/09/2025



Nishtashri Srinivasan

Director

DIN: 07412463

Place: Bangalore

Date: 26/09/2025



Date :

INDEPENDENT AUDITORS REPORT

To:
The Members
Coinedge International Private Limited
Bengaluru.

Report on the Financial Statements

Unqualified Opinion

We have audited the financial statements of **COINEDGE INTERNATIONAL PRIVATE LIMITED** ("the Company"), which comprise the balance sheet as at 31st March 2025, the statement of profit and loss for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to me, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2024, its **profit** for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and

we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.

Key audit matters

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

Reporting of key audit matters as per SA 701, Key Audit Matters are not applicable to the Company as it is an unlisted company.

Information Other than the Financial Statements and Auditor's Report Thereon

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

Our opinion on the financial statements does not cover the other information (which is the responsibility of the board of Directors) and We do not express any form of assurance conclusion thereon.

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

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

Responsibility of Management for Financial Statements

The Company's Board of Directors is responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the

related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

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

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

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

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

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. This report does not include a statement on the matters specified in paragraph 3 & 4 of the Companies (Auditor's Report) Order, 2020, issued by the Ministry of Corporate Affairs, in terms of section 143(11) of the Companies Act, 2013, according to the information and explanations given to us, the said Order is not applicable to the company

2. As required by Section 143(3) of the Act, I report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet and the Statement of Profit and Loss, dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounting standard) Rules, 2021.
 - (e) On the basis of the written representations received from the directors as on 31st March, 2025 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2024 from being appointed as a director in terms of Section 164 (2) of the Act.
 - (f) Reporting on adequacy of Internal Financial Controls with reference to Financial Statements and the Operating effectiveness of such controls under section 143(3)(i) is not applicable to the Company vide exemption Notification G.S.R.583(E) dated 13.06.2017.
 - (g) In our opinion, Section 197 of the companies Act, 2013 is not applicable to the private limited company
 - (h) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in

Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

- v. No dividend has been declared or paid during the year by the Company
- vi. Based on examination, which included test checks , the company has used accounted software for maintaining its books of account for the financial year ended on 31st March 2025, the feature of recording audit trail (Edit log) facility has not been activated and the same has not been operated throughout the year for all the relevant transactions recorded in the software hence we are not able to comment on any audit trail feature being tampered with and preserved for record retention.

For J R JAIN & Co.
CHARTERED ACCOUNTANTS
F.R.No. 103915W



(ASHOK KUMAR KOTHARI)
(PARTNER)

M.NO. 047321

PLACE: BANGALORE

DATE: 26/09/2025

UDIN: 25047321BMKWNE6532

Balance Sheet as at March 31, 2025

(Amounts in Hundreds)

Particulars	Note	As at 31-Mar-25 INR	As at 31-Mar-24 INR
A. EQUITY AND LIABILITIES			
1 Shareholders' Funds			
(a) Share Capital	3	10,625	10,625
(b) Reserves and Surplus	4	88,077	87,176
2 Non-Current Liabilities			
(a) Long Term Borrowings	5	17,300	17,300
(b) Deferred tax liabilities (Net)		-	-
3 Current Liabilities			
(a) Trade Payables	6		
(i) total outstanding dues of Micro & small enterprises		-	-
(ii) total outstanding dues other than Micro & small enterprises		139	35
(b) Other Current Liabilities	7	-	141
Total		1,16,141	1,15,277
B. ASSETS			
1 Non Current Assets			
(a) Property, Plant and Equipment and Intangible assets			
(A) Property, Plant and Equipment		53	134
(B) Intangible assets		1,495	1,744
(b) Deferred Tax Assets (Net)		-	-
2 Current Assets			
(a) Inventories		-	22,763
(b) Trade Receivables	9	2,930	2,976
(c) Cash & Cash Equivalents	10	1,05,458	80,517
(d) Short-term loans and advances	11	-	39
(e) Other Current Assets	12	6,206	7,104
Total		1,16,141	1,15,277
Notes Forming Part of the Financial Statements	(1-22)		

The Notes referred to above form an integral part of the Balance Sheet.
This is the Balance Sheet Referred to in our Report of Even date,

J.R. Jain & Co
Chartered Accountants
F.R.N. 103915W

Ashok Kumar Kothari

Ashok Kumar Kothari
Partner
Membership No: 47321
Place: Bangalore
Date : 26/09/2025



For and on behalf of the Board of Directors
Coinedge International Private Limited

Divya Jain

Divya Jain
Director
DIN: 08902313
Place: Bangalore
Date : 26/09/2025

Nishtashri Srinivasan

Nishtashri Srinivasan
Director
DIN: 07412463
Place: Bangalore
Date : 26/09/2025

COINEDGE INTERNATIONAL PRIVATE LIMITED
No. 1/1-6, Sai Complex, Museum Road, Bangalore-560001
CIN: U36900KA2019PTC126140

Statement of Profit and Loss Account for the period ended March 31, 2025

(Amounts in Hundreds)

o	Particulars	Note	As at 31-Mar-25 INR	As at 31-Mar-24 INR
I	Revenue from operations	13	22,256	2,31,809
II	Other income	14	8	13
III	Total Income (I+II)		22,264	2,31,823
IV	Expenses			
	i. Cost of Material Consumed	15	(3,928)	1,48,431
	ii. Changes in inventories of finished goods	16	22,763	77,812
	iii. Manufacturing expenses	17	73	1,138
	iv. Employee benefit expense	18	-	13,060
	v. Finance Costs	19	-	-
	vi. Depreciation and amortization expense	8	330	4,313
	vii. Other Expenses	20	2,125	40,061
V	Total Expenses		21,363	2,84,815
VI	Profit / (Loss) Before Tax (III-V)		901	(52,992)
VII	Less : Tax Expenses			
	-Current Tax		-	-
	-Deferred Tax		-	51
VIII	Profit / (Loss) for the Period (VI-VII)		901	(53,044)
IX	Earnings Per Equity Shares			
	1. Basic	21	0.85	(49.92)
	2. Diluted	21a	0.85	(49.92)
Notes Forming Part of the Financial Statements		(1-22)		

J.R. Jain & Co
Chartered Accountants
F.R.N. 103915W


Ashok Kumar Kothari
Partner
Membership No: 47321
Place: Bangalore
Date : 26/09/2025



For and on behalf of the Board of Directors
Coinedge International Private Limited


Divya Jain
Director
DIN: 08902313
Place: Bangalore
Date : 26/09/2025


Nishtashri Srinivasan
Director
DIN: 07412463
Place: Bangalore
Date : 26/09/2025

Notes forming part of Financial Statements

1. Corporate Information

Coinedge International Private Limited is engaged in the business of special kinds of manufacturing and sale of jewellerys, articles, goods, or things, made in the combination of gold, silver, platinum, or other metals, and alloys thereof. Coinedge International Private Limited was incorporated on 11th July 2019 and the company's registered office is at No. 1/1-6, Sai Complex, Museum Road, Bangalore-560001 in the state of Karnataka (India) with CIN U36900KA2019PTC126140

2. Significant Accounting Policies

Basis of Preparation

The financial statements of the company have been prepared in accordance with the Generally Accepted Accounting Principles (GAAP) in India to comply with the Accounting Standards specified under Section 133 of the Companies Act, 2013, read with Rule 7 of the Companies (Accounts) Rules, 2014 and the relevant provisions of the Companies Act, 2013 ("the 2013 Act") / Companies Act, 1956 ("the 1956 Act") as applicable. The financial statements have been prepared on accrual basis of accounting. All income and expenditure, having a material bearing on the financial statements, are recognized on accrual basis.

Use of Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles (GAAP) in India requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent liabilities on the date of the financial statements and the reported amounts of revenues and expenses during the period reported. Actual results could differ from those estimates and the differences between the actual results and the estimates are recognized in the periods in which the results are known materialize. Any revision to accounting estimates is recognized in accordance with the requirements of the respective accounting standard.

Employee Benefit Expenses

Employee Retirement benefits are not accounted for in the year of payment. The actuarial value of such liability is not determined. Hence, the impact on the profit is not ascertainable.

The Company as per per Shareholding Agreement dated 09th June 2022 made provision for ESOP Pool. Company is yet to formulate Scheme of Employees Stock Option Plan. Hence the impact of the same in Financial Statement is not ascertainable.

Revenue Recognition

Revenue is recognized only when risks and rewards incidental to ownership are transferred to the customer, it can be reliably measured and it is reasonable to expect ultimate collection.

Revenue from services or goods rendered are accounted for on accrual basis as per the terms of the contract.

Taxes on Income

Income tax payable in India is determined in accordance with the provisions of the Income Tax Act, 1961 and is calculated using the tax effect accounting method where taxes are accrued in the same period the related revenues and expenses arise.

MAT Provision is not applicable, since the company has opted for scheme under section 115 BAA.

The difference that result between the profit offered for income tax and the profit as per the financial statements are identified, and thereafter a deferred tax asset or liability is recorded for timing difference namely the differences that originate in one accounting period and get reversed in another based on the tax effect of the aggregate amount being considered. Deferred tax assets and liabilities are measured using the tax rates and tax laws that have been enacted or substantively enacted by the balance sheet date.

In the event of unabsorbed depreciation and carry forward of losses, deferred tax assets are recognized only to the extent that there is virtual certainty that sufficient future taxable income will be available to realize such assets. In other situations deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available to realize these assets.

The company offsets deferred tax assets and deferred tax liabilities if it has a legally enforceable right and these relate to taxes on income levied by the same governing taxation laws.

Provisions, 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. The Company is a Small and Medium sized Company (SMC) as defined in the general instruction in respect of accounting standards notified under the Act, 2013. Accordingly the Company is exempt from disclosure requirements of paras 66 and 67 of AS-29 regarding provisions and its descriptions. Contingent Liabilities are not provided for and, if any, are disclosed separately by way of notes to accounts. Contingent Assets are neither recognized nor disclosed in the financial statements.

Earning/ (Loss) Per Share

Basic earnings/(loss) per share are calculated by dividing the net profit or loss for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating diluted earnings per share, the net profit or loss for the period attributable to equity shareholders and weighted average number of shares outstanding during the period is adjusted for the effects of all dilutive potential equity shares.



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Notes forming part of Financial Statements

Cash Flow Statement

The Company is an Small and Medium sized Company (SMC) as defined in the general instruction in respect of accounting standards noticed under Act. Accordingly the Company is exempt from disclosure requirements of AS-3.

Segment Reporting

The Company is an Small and Medium sized Company (SMC) as defined in the general instruction in respect of accounting standards noticed under Act. Accordingly the Company is exempt from disclosure requirements of AS-17.

**Property, plant and equipment and intangible asset
Property, plant and equipment**

All items of property, plant and equipment are stated at acquisition cost net of accumulated depreciation and accumulated impairment losses, if any.

Subsequent costs are included in the carrying amount of asset or recognized as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance expenses are charged to the Statement of Profit and Loss during the year in which they are incurred. Gains or losses arising on retirement or disposal of assets are recognized in the Statement of Profit and Loss.

Spare parts, stand-by equipment and servicing equipment are recognized as property, plant and equipment if they are held for use in the production or supply of goods or services, for rental to others or for administrative purposes and are expected to be used during more than one year.

Intangible asset

Intangible Assets are stated at cost of acquisition net of recoverable taxes less accumulated amortization / depletion and impairment loss, if any. The cost comprises purchase price, borrowing costs, and any cost directly attributable to bringing the asset to its working condition for the intended use and net charges on foreign exchange contracts and adjustments arising from exchange rate variations attributable to the intangible assets.

Depreciation

Depreciation on Property, Plant & equipment is provided to the extent of depreciable amount on the Written down Value method. Depreciation is provided based on the useful life of assets as prescribed in schedule II to the Companies Act, 2013.

Amortisation

Intangible assets are amortised on a straight line basis over their estimated useful life. A rebuttable presumption that the useful life of an intangible asset will not exceed ten years from the date when the asset is available for use is considered by the management. The amortisation period and the amortisation method are reviewed at least at each financial year end. If the expected useful life of the asset is significantly different from previous estimates, the amortisation period is changed accordingly.

Inventories

Finished Goods

Inventories are valued at lower of cost or net realizable value, including necessary provision for obsolescence

Cost comprises of purchase price and all incidental expenses incurred in bringing the inventory to its present location and condition. Cost is ascertained on First-In-First-Out (FIFO) basis

Cash & Cash Equivalents

Cash and cash equivalents comprise of cash on hand, cash at banks, short-term deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.



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Notes forming part of Financial Statements

Note	Particulars	As at March 31, 2025		As at March 31, 2024		
		No of Shares	Amount(INR)	No of Shares	Amount(INR)	
Note 3	Authorized share capital:					
	Equity shares of Rs 10 each	1,20,000	12,000	1,20,000	12,000	
	0.001% Compulsorily Convertible Cumulative Preference Share of Rs. 10 each	30,000	3,000	30,000	3,000	
		1,50,000	15,000	1,50,000	15,000	
	Issued, Subscribed capital, Called and paid-up capital:					
	Equity shares of Rs 10/- each fully paid up	1,00,000	10,000	1,00,000	10,000	
	0.001% Compulsorily Convertible Preference Share of Rs. 10 each (Seed CCCPS)	6,251	625	6,251	625	
		1,06,251	10,625	1,06,251	10,625	
	3.1 Reconciliation of Number of Equity shares					
			As at March 31, 2025		As at March 31, 2024	
	Particulars	No of Shares	Amount(INR)	No of Shares	Amount(INR)	
	Shares outstanding at the beginning of the Period/year	1,00,000	10,000	1,00,000	10,000	
	Shares issued during the Period/year	-	-	-	-	
	Shares bought back during the Period/year	-	-	-	-	
	Equity Shares outstanding at the end of the Period/year	1,00,000	10,000	1,00,000	10,000	
3.2 Equity Shares held by shareholders holding more than 5% of the aggregate shares in the Company						
		As at March 31, 2025		As at March 31, 2024		
	Particulars	No of Shares	% Of Share Holding	No of Shares	% Of Share Holding	
	Sunil Bagrecha	25,000	25.00%	25,000	25.00%	
	Dhanush Samdaria	12,500	12.50%	12,500	12.50%	
	Vishwas Jain	12,500	12.50%	12,500	12.50%	
	Divya Jain	25,000	25.00%	25,000	25.00%	
	Nishtashri Srinivasan	12,500	12.50%	12,500	12.50%	
	Dhian Shakthi Srinivasan	12,500	12.50%	12,500	12.50%	
		1,00,000	100.00%	1,00,000	100.00%	
3.3 Equity Shares held by promoters at the end of the reporting period						
		As at March 31, 2025		As at March 31, 2024		
	Particulars	No of Shares	% Of Share Holding	No of Shares	% Of Share Holding	
	Sunil Bagrecha	25,000	25.00%	25,000	25.00%	
	Divya Jain	25,000	25.00%	25,000	25.00%	



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Notes forming part of Financial Statements

(Amounts in Hundreds)

3.4 Rights, Preferences and Restrictions attached to Equity Shares
 The company has only one class of equity shares having face value of ₹ 10 per share. The holder of the equity share is entitled to dividend right and voting right in the same proportion as the capital paid-up on such equity share bears to the total paid-up equity share capital of the Company. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive the remaining assets of the Company in the same proportion as the capital paid-up on the equity shares held by them bears to the total paid-up equity share capital of the Company.

3.5 Details of shareholders holding more than 5% in the Preference Share Capital of Company (0.001% Compulsorily Convertible Preference Share)

Particulars	As at March 31, 2025		As at March 31, 2024	
	No of Shares	% Of Share Holding	No of Shares	% Of Share Holding
Payal V Jain	313	5.01%	313	5.01%
Geetha	313	5.01%	313	5.01%
Ashok Kumar Pitaliya	625	10.00%	625	10.00%
Namrata	938	15.01%	938	15.01%
I Pramod Inderchand	1,250	20.00%	1,250	20.00%
Love Mehta	1,250	20.00%	1,250	20.00%
Chetan Kumar	1,250	20.00%	1,250	20.00%
	5,939	95.01%	5,939	95.01%

3.6 Reconciliation of Number of 0.001% Compulsorily Convertible Preference Share

(Amounts in Hundreds)

Particulars	As at March 31, 2025		As at March 31, 2024	
	No of Shares	Amount(INR)	No of Shares	Amount(INR)
Shares outstanding at the beginning of the Period/year	6,210	625	6,210	625
Shares issued during the Period/year	-	-	-	-
Shares bought back during the Period/year	-	-	-	-
Shares outstanding at the end of the Period/year	6,210	625	6,210	625

Rights, Preferences and Restrictions attached to Preference Shares

3.7 Each the series Pre-Seed CCCPS will have a face value of ₹ 10/- (Rupee Ten only) each. The series Pre-Seed CCCPS shall carry a dividend of 0.001% (zero point zero zero one percent) per annum ("Series Pre-Seed Dividend"). In addition to the foregoing, the Series Pre-Seed CCCPS will be entitled to dividend on an as-if converted to equity shares basis. The number of Equity Shares to be issued to the Series Pre-Seed CCCPS holder upon conversion of Series Pre-Seed CCCPS shall, subject to the other terms and conditions set forth in shareholders Agreement, be on a ratio of 1:1. Subject to compliance with Applicable Law, each Series Pre-Seed CCCPS shall automatically be converted into Equity Shares, at the Conversion Price then in effect, upon the earlier of (i) 1 (one) day prior to the expiry of 20 (twenty) Period/years from the date of allotment or (ii) in connection with a QIPO, immediately prior to the filing of a prospectus (or equivalent document, by whatever name called) by the Company with the competent authority or such later date as may be permitted under Applicable Law, or (iii) a day prior to the consummation of a Liquidation Event (as defined in the SHA), depending upon the sole discretion of the holders of Series Pre-Seed CCCPS. The holders of Pre-series Seed CCCPS shall be entitled to: (i) voting rights as are provided under Clause C (Voting Rights) of shareholders agreement dated 09th June 2022. (ii) The Series Pre-Seed CCCPS shall be entitled to liquidation preference rights as mentioned in shareholders agreement dated 09th June 2022.

3.8 The company does not have any holding company. Hence, disclosure regarding holding company is not required

3.9 As at March 2025 NIL shares were reserved for issuance under auctions and contracts/commitments for the sale of share/disinvestment. The company has not allowed fully paid up shares pursuant to contracts(s) and fully paid bonus shares without payment being received in cash.

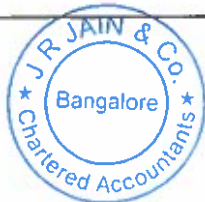
3.10 The Company has reserved issuance of 18750 Equity shares of Rs. 10 /- each under Employees Stock Option Plan for offering to eligible employees of Company in future as per the Shareholding Agreement dated 9th June 2022. However there is no such Scheme has been Formulated as at 31st March 2025.

3.11 Further the company has not bought back any shares. Hence, disclosure regarding number of shares and class of shares to be bought back does not arise.

3.12 There are no securities issued by company which are convertible into equity/ preference shares. Hence disclosure regarding terms of convertible security and earliest date of conversion does not arise.

3.13 None of the calls are unpaid. Hence disclosure regarding number of shares and amount due from director, officer and others does not arise.

3.14 None of the shares are forfeited. Hence disclosure regarding number of shares and amount originally paid does not arise.



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Notes forming part of Financial Statements

Note 4: Reserves & Surplus

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Profit & Loss Account		
Opening Balance	(1,12,231)	(59,188)
Add: Net profit during the year	901	(53,044)
Subtotal	(1,11,330)	(1,12,231)
Security Premium		
Opening Balance	1,99,407	1,99,407
Add: Addition during the year	-	-
Subtotal	1,99,407	1,99,407
Total	88,077	87,176

Note 5: Long term Borrowing

(Amounts in Hundreds)

Particulars	As at March 31 2025 (INR)	As at March 31 2024 (INR)
Unsecured Loan Directors's & Director's Relative		
Chethan Bagrecha	6,000	6,000
Kusum Bagrecha	9,000	9,000
Mohit Rupesh Golecha	2,300	2,300
Total	17,300	17,300

Note 6: Trade payable

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Undisputed	-	-
Micro and Small Enterprises	-	-
Others	139	35
Total	139	35

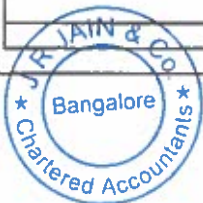
Trade Payable ageing Schedule for the year ended as on March 31, 2025 and March 31, 2024 is as follows :

Outstanding for following periods from the date of transaction	As at March 31, 2025		As at March 31, 2024	
	MSME	Others	MSME	Others
Less than 1 year	-	139	-	35
1-2 years	-	-	-	-
2-3 years	-	-	-	-
More than 3 year	-	-	-	-
Total	-	139	-	35

Note 7: Other Current Liabilities

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
TDS payable	-	141
Total	-	141



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COINEDGE INTERNATIONAL PRIVATE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS

**Note 8
Property, Plant & Equipment**

Particulars	Gross Block			Accumulated Depreciation			Net Block	
	Balance as at 01/04/2024	Additions during the year	Deletions during the year	Balance as at 01/04/2024	Depreciation charge for the year	Elimination On Disposal Of Assets	Balance as 31/03/2025	Balance as at 31/03/2024
Property, Plant & Equipment								
Computers	860	-	-	726	81	-	807	134
Electrical Installations and Equipment	-	-	-	-	-	-	-	-
Furnitures & Fixtures	-	-	-	-	-	-	-	-
Office Equipments	-	-	-	-	-	-	-	-
Total (A)	860	-	-	726	81	-	807	134
Previous Year	17,425	907	17,471	2,371	4,064	5,709	726	15,054
Intangible assets								
Patent and IPR	2,491	-	-	747	249	-	996	1,744
	-	-	-	-	-	-	-	-
Grand Total (B)	2,491	-	-	747	249	-	996	1,744
Previous Year	2,491	-	-	498	249	-	747	1,993
Grand Total (A+B)	3,351	-	-	1,473	330	-	1,803	1,878
Previous Year	19,916	907	17,471	2,869	4,313	5,709	1,473	17,046

Depreciation and amortisation relating to continuing operations:

Particulars	(Amounts in Hundreds)	
	For the year ended 31 March, 2025	For the year ended 31 March, 2024
Depreciation and amortisation relating to continuing operations	81	4,064
Less: Utilised from revaluation reserve	-	-
Depreciation and amortisation relating to discontinuing operations	-	-
Depreciation and amortisation relating to continuing operations	80.93	4,063.77

Note : 10.1 Depreciation is provided on WDV Method and as per the estimated useful of the Assets as prescribed in Schedule II of the Companies Act, 2013.
 10.2 Pursuant to the enactment of Companies Act 2013, The Company has applied the estimated useful lives as specified in schedule II and applicable AS. Accordingly, the unamortised carrying value is being depreciated/amortised over the revised/remaining useful lives.




NOTES FORMING PART OF THE FINANCIAL STATEMENTS

Note 8 Contd.
Property, Plant & Equipment

Particulars	Gross Block				Accumulated Depreciation			Net Block	
	Balance as at 01/04/2023	Additions during the year	Deletions during the year	Balance as at 31/03/2024	Balance as at 01/04/2023	Depreciation charge for the year	Elimination On Disposal Of Assets	Balance as at 31/03/2024	Balance as at 31/03/2023
Property, Plant & Equipment									
Computers	1,649	153	942	860	706	652	632	726	943
Electrical Installations and Equipment	3,524	-	3,524	-	369	779	1,147	-	3,156
Furnitures & Fixtures	10,335	-	10,335	-	880	1,851	2,731	-	9,455
Office Equipments	1,916	754	2,670	-	417	782	1,199	-	1,499
Total (A)	17,425	907	17,471	860	2,371	4,064	5,709	726	15,054
Previous Year	725	16,700	-	17,425	78	2,294	-	2,371	647
Intangible assets									
Patent and IPR	2,491	-	-	2,491	498	249	-	747	1,993
Grand Total (B)	2,491	-	-	2,491	498	249	-	747	1,993
Previous Year	2,491	-	-	2,491	498	249	-	747	1,993
Grand Total (A+B)	19,916	907	17,471	3,351	2,869	4,313	5,709	1,473	17,046
Previous Year	3,215	16,700	-	19,916	327	2,543	-	2,869	2,889



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Notes forming part of Financial Statements

Note 9: Trade Receivables

(Amounts in Hundreds)

Particulars	As at	As at
	March 31, 2025 (INR)	March 31, 2024 (INR)
(Unsecured, Considered Good)		
Undisputed		
Trade Receivable	2,930	2,976
Total	2,930	2,976

Trade Receivables ageing Schedule for the year ended as on March 31, 2025 and March 31, 2024 is as follows :

Outstanding for following periods from the date of transaction	As at March 31, 2025	As at March 31, 2024
Less than 6 months	-	-
6 months - 1 year	-	-
1-2 years	-	2,976
2-3 years	2,930	-
More than 3 years	-	-
Total	2,930	2,976

Note 10: Cash & Cash Equivalents

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Balance with Bank		
HDFC Bank	1,471	1,260
ICICI Bank	1,03,987	77,756
Cash In Hand	-	1,501
Total	1,05,458	80,517

Note 11: Short term loans and advances

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Others - Unsecured Considered good		
Advances Receivable in Cash or Kind		
Emerald Jewel Industry India Ltd	-	1
JR JAIN AND CO	-	38
Total	-	39

Note 12: Other Current Assets

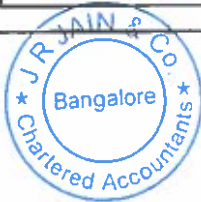
(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
GST credit -	6,206	6,902
TDS & TCS Receivable	-	202
Total	6,206	7,104

Note 13: Revenue from operation

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Sales of products	22,256	2,31,809
Total	22,256	2,31,809



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Notes forming part of Financial Statements

Note 14: Other Income

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Interest	8	13
Total	8	13

Note 15: Cost of Material Consumed

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Purchases	(3,928)	1,48,431
Total	(3,928)	1,48,431

Note 16: Changes in inventories of finished goods

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Opening Inventory	22,763	1,00,575
Closing Inventory	-	22,763
Total	22,763	77,812

Note 17: Manufacturing expenses

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Designing Charges	-	841
Hallmarking charges	-	14
Job work	73	283
Total	73	1,138

Note 18: Employee benefit expense

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Salary	-	13,060
Employee Benfit Expenses	-	-
Total	-	13,060

Note 19: Finance Costs

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Bank Charges	-	-
Interest paid on Sundry Creditors	-	-
Interest paid on Unsecured Loans	-	-
Total	-	-



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Mishra

Notes forming part of Financial Statements

Note 20: Other Expenses

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Advertisement expenses	-	2,484
Audit Fee	-	300
Computer Maintenance	-	59
Consultancy Charges	-	5,000
Consumables for Office & Pantry	-	242
Delay Payment charges	-	643
Electricity Charges	-	223
Freight Charges	-	389
Insurance Charges	-	339
Marketing and promotion expenses	-	7,106
Office & Co-Work Space rent	-	7,500
Office expenses	410	2,192
Online market place charges	-	51
Preincorporation expenses - Write Off	-	13
Printing & Stationary	-	7
Legal & Professional Fees	1,295	449
Loss on Sale of Property, plant and Equipment	-	7,083
Property, plant & Equipment discarded	-	1,790
Rates & Taxes	136	1,969
Rebate & discount	0	0
Sundry Balances written off	-	826
Telephone and Internet charges	5	94
Travelling expenses	-	140
Website and domain expenses	278	1,162
Total	2,125	40,061

Note 21: Earnings per Share (Basic EPS)

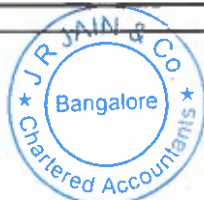
(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Profit / Loss for the year	901	(52,992)
Less: Provision for taxation	-	-
-Current tax	-	-
-Deferred tax	-	51
Profit / Loss After Tax	901	(53,044)
(Add) O/B of P & L A/c after DTL adjustments	-	-
Balance carried to Balance Sheet	901	(53,044)
Weighted number of Equity shares	1,063	1,063
Earnings per Share (Basic)	0.85	(49.92)

Note 21a : Earnings per Share (Diluted EPS)

(Amounts in Hundreds)

Particulars	As at March 31, 2025 (INR)	As at March 31, 2024 (INR)
Profit / Loss for the year	901	(52,992)
Less: Provision for taxation	-	-
-Current tax	-	-
-Deferred tax	-	51
Profit / Loss After Tax	901	(53,044)
(Add) O/B of P & L A/c after DTL adjustments	-	-
Balance carried to Balance Sheet	901	(53,044)
No. of Equity Shares (Weighted Equity Share)	(a) 1,00,000	1,000
No. of Potential Weighted Equity Share (Pre-Ceed CCPS)	(b) 6,251	63
Weighted number of Total Equity shares	(a+b) 1,06,251	1,06,251
Earnings per Share (Diluted)	0.85	(49.92)



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Notes forming part of Financial Statements

Note 22

1 None of the employees employed throughout the financial year were in receipt of remuneration which in aggregate was more than Rs. 1,02,00,000 per annum or Rs. 8,50,000 per month.

2 Payments to Auditors for the year:	Current Year	Previous Year
Tax & Statutory Audit	120	300

3 The Company is yet to formulate retirement benefit plan pertaining to gratuity for its employees & consequently, no provision has been made in the accounts for the same. Currently, the company adopts the policy of 'Pay as You Go' for payment of gratuity to employees.

4 Related Party Transactions:

Name of Related parties	Nature of relation
Divya Jain	Director
Vishwas Jain	Director Relative
Nishita Srinivasan	Director
Dhlaan Sakthi Srinivasan	Director Relative

The Company has entered into the following related party transaction:

Name of the Related Party	Nature of Relation	Type of Transaction	(Amounts in Hundreds)	
			Amount (Rs.) CY	Amount (Rs.) (PY)
Vishwas Jain	Director's Relative	Salary Paid	-	1,141

5 Foreign Exchange Inflow and Outflow:

Name	Current Year	Previous Year
Nil	-	-

6 Contingent Liability: Nil

7 Management has initiated the process of identifying enterprises, which have provided goods and services to the company and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006 (MSMEDA) and circularised the letters for this purpose. The company has received responses from certain enterprises, which qualify as micro or small enterprise under MSMEDA. However, there are no amounts due to them as at the year end and accordingly, the disclosure in respect of unpaid amounts are not applicable. Further, interest arising out of transactions during the current year, are not considered material and have not been provided for. The same, if claimed, will be paid at the time of settlement.

8 There are no proceedings that have been initiated or pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 (as amended from time to time) (earlier Benami Transactions (Prohibition) Act, 1988) and the rules made thereunder

9 The Company has not been declared wilful defaulter by any bank or financial institution or any other lender



Dhlaan Sakthi

Nishita

Notes forming part of Financial Statements

- 10 The company has no transaction with companies struck off under section 248 of the companies Act, 2013 or Section 560 of the companies Act, 1956
- 11 The Company does not have any transaction not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income-tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income-tax Act, 1961). Further, there was no previously unrecorded income and no additional assets were required to be recorded in the books of account during the year.
- 12 The company is not covered under section 135 of the companies Act, 2013 governing provisions of Corporate Social Responsibility.
- 13 The Company has neither traded nor invested in Crypto currency or Virtual Currency during the financial year ended March 31, 2025. 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
- 14 There are no charges or satisfaction of charges, which are yet to be registered with Registrar of Companies beyond the statutory period
- 15 Ratios (Annexure enclosed)
- 16 Deferred tax assets are not recognized as there is no reasonable certainty that sufficient future taxable income will be available to realize these assets. Hence opening defferred tax asset has been reversed and charged to profit and loss account in previous year ended 31st March 2024
- 17 Figures have been rounded off to Hundreds thereof

J.R. Jain & Co
Chartered Accountants
F.R.N. 103915W



Ashok Kumar Kothari
Partner
Membership No: 47321
Place: Bangalore
Date : 26/09/2025

For and on behalf of the Board of Directors
Coinedge International Private Limited

Divya Jain
Director
DIN: 08902313
Place: Bangalore
Date : 26/09/2024

Nishtashri Srinivasan
Director
DIN: 07412463
Place: Bangalore
Date : 26/09/2024

Ratios (Enclosed)

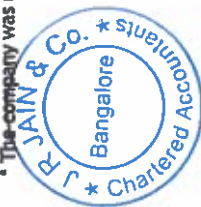
Sl.No	Ratio	Numerator	Denominator	Current period	Previous period	% Variance
1	Current ratio	Current assets	Current liabilities	825.55	646.00	28%
2	Debt-equity ratio	Total debt	Shareholder's equity	0.18	0.18	(1%)
3	Return on equity ratio	Net profits after taxes	Average Shareholder's equity	0.92%	-42.67%	(102%)
4	Inventory turnover ratio	Revenue	Average Inventory	1.96	3.76	(48%)
5	Trade receivables turnover ratio	Revenue	Average trade receivable	7.54	66.02	(89%)
6	Trade payable turnover ratio	Purchase	Average trade payables	-45.28	174.88	(126%)
7	Net capital turnover ratio	Revenue	Working capital	0.19	2.05	(91%)
8	Net profit ratio	Net profit	Revenue	4.05%	-22.88%	(118%)
9	Return on capital employed	Earning before interest and taxes	Capital employed	0.78%	-46.04%	(102%)

Only ratio applicable disclosed

Reason for variances*

- Current Ratio
Is on account of reduction in current liabilities during the year
- Return on equity ratio
Is on account of Net profit during the in comparison to Net loss in previous year
- Inventory turnover ratio
Is on account of reduction in revenue in comparison to previous year
- Trade receivables turnover ratio
Is on account of reduction in revenue in comparison to previous year
- Trade payable turnover ratio
Is on account of reduction in revenue in comparison to previous year
- Net capital turnover ratio
Is on account of negative purchases during the year
- Net profit ratio
Is on account of reduction in revenue in comparison to previous year
- Return on capital employed
Is on account of Net profit during the in comparison to Net loss in previous year

* The company was not operational throughout the year hence the ratios have been impacted due to this reason



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