



FIRST FINTEC LIMITED

(Formerly Known as Firstobject Technologies Limited)

The Manager
Department of Corporate Services
The Bombay Stock Exchange Limited
Dalal Street
Mumbai – 400 001

Dear Sir,

Sub: Audited Results for the Quarter ended 31st March 2022 and the Audited Results for the financial year ended 31st March 2022.

Ref: Outcome of Board Meeting-Quarterly submission of financial results under Regulation 33 of SEBI Listing Regulations 2015 (LODR).

Scrip Code: 532379

Board of Directors of the Company met today i.e., 30th May 2022 inter alia considered and approved the following:-

1. Considered and approved the Audited Results for the Quarter ended 31st March 2022 and the Audited Results for the financial year ended 31st March 2022.
2. Considered and appointed M/s. JBRK & CO with Mr. Ranganath Parankusam as Partner of the JBRK & Co as internal auditors of the company.

Please find enclosed herewith the Audited Results for the Quarter ended 31st March 2022 and the Audited Results for the financial year ended 31st March 2022.

Please also find attached declaration pursuant to regulation 33 (3) (d) of the SEBI (LODR) Regulations, 2015, audit report with unmodified/unqualified opinion.

Thanking You,

Yours faithfully,

For First Fintec Limited
(Formerly Firstobject Technologies Limited)

Dr. S.V.S. Ram
Chief Executive Officer & Chief Operating Officer
Place: Mumbai



Telefax: 022-25276077
CIN: L72200MH2000PLC239534





FIRST FINTEC LIMITED

(Formerly Known as Firstobject Technologies Limited)

**The Manager,
Department of Corporate Services
The Bombay Stock Exchange Limited,
Dalal Street,
Mumbai – 400 001**

Dear Sir,

Sub.: Declaration pursuant to regulation 33 of the SEBI (LODR) Regulations, 2015, audit report with unmodified/ unqualified audit report for the year ended March 31st, 2022

Scrip Code: 532379

Declaration

We hereby declare that the Auditor of the Company has issued an Audit report with unmodified/unqualified opinion on the financial statements for the quarter / financial year ended 31st March, 2022.

Kindly take the above on record.

Thanking You,

Yours faithfully,
For **First Fintec Limited**
(Formerly **Firstobject Technologies Limited**)



Dr. S.V.S. Ram
Chief Executive Officer & Chief Operating Officer

Place: Mumbai

Telefax: 022-25276077
CIN: L72200MH2000PLC239534





FIRST FINTEC LIMITED

(Formerly Known as Firstobject Technologies Limited)

Company Name: FIRST FINTEC LIMITED
(FORMERLYVFIRSTOBJECT TECHNOLOGIES LIMITED)
Scrip Code: 532379
Audited Results for the Quarter and Year Ended 31st March 2022

(Rs. In Million, except per share data)

Particulars	Quarter ended			Year ended	
	31.03.2022	31.03.2021	31.12.2021	31.03.2022	31.03.2021
	Audited	Audited	Unaudited	Audited	Audited
1. Revenue from Operations	4.23	0.55	1.70	6.28	1.30
2. Other Income	0.02	0.28	0.52	1.41	1.44
3. Total income	4.25	0.83	2.22	7.69	2.74
4. Expenditure					
(a) Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
(b)Purchase of Stock in Trade	0.00	0.00	0.00	0.00	0.00
© Change in Inventories of F.G, WIP and Stock in Trade	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	0.93	1.55	0.84	3.36	4.56
(e) Depreciation and amortisation expenses	8.36	-4.23	8.36	33.43	45.90
(f) Operating and Other expenses	3.76	2.56	1.35	7.64	8.11
(g) Finance Costs	0.00	0.23	0	0.09	0.23
5. Total Expenses	13.05	0.11	10.55	44.52	58.80
6. Profit /(Loss) from operation before exceptional items and Tax (3-5)	(8.80)	0.72	(8.33)	(36.83)	(56.06)
7. Exceptional Items					
7 (a) Capital Loss	0.07	(16.51)	0.00	0.07	(16.51)
8.Profit/(Loss) from ordinary activities before tax(6-7)	(8.73)	(15.79)	(8.33)	(36.76)	(72.57)
9. Tax expense					
(i) Provision for Tax	0.00	0.00	0.00	0.00	0.00
(ii) Deferred Tax	(2.92)	(2.19)	0.00	(2.92)	(2.19)
(iii) Earlier years provisions w/off	0.00	0.01	0.00	0.00	0.01
10. Net Profit/(Loss) from continuing operations (8-9)	(5.81)	(13.60)	(8.33)	(33.83)	(70.39)

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FIRST FINTEC LIMITED

(Formerly Known as Firstobject Technologies Limited)

(Rs. In Million, except per share data)

Particulars	Quarter ended			Year ended	
	31.03.2022	31.03.2021	31.12.2021	31.03.2022	31.03.2021
	Audited	Audited	Unaudited	Audited	Audited
11. Other Comprehensive Income, net of Income Tax					
(i) (a) Items that will not be re-classified to the profit or loss	0.00	0.00	0.00	0.00	0.00
(b) Income Tax relating to items that will not be re-classified to the profit or loss	0.00	0.00	0.00	0.00	0.00
(ii) (a) Items that will be re-classified to the profit or loss	0.00	0.00	0.00	0.00	0.00
(b) Income Tax relating to items that will be re-classified to the profit or loss	0.00	0.00	0.00	0.00	0.00
12. Total other comprehensive income, net of Income Tax	0.00	0.00	0.00	0.00	0.00
13. Total comprehensive income for the period	0.00	0.00	0.00	0.00	0.00
14. Paid-up equity share capital (Face Value of Rs.10/- each)	104.03	104.03	104.03	104.03	104.03
15. Basic and Diluted Earnings per Share (of Rs.10/- each)					
(a) Before Extraordinary Items	(0.56)	(1.31)	(0.80)	(3.25)	(6.77)
(b) After Extraordinary items	(0.56)	(1.31)	(0.80)	(3.25)	(6.77)

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FIRST FINTEC LIMITED

(Formerly Known as Firstobject Technologies Limited)

Statement of Assets and Liabilities As at 31st March 2022 (Rs.In Million)

	Type	Audited	Audited
	Period Begin	1-Apr-21	1-Apr-20
	Period Ending	31-Mar-22	31-Mar-21
	No of Months	12	12
	Description		
A	Assets		
1	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	56.77	90.20
	(ii) Intangible assets	83.83	83.83
	(iii) Work in Progress	0.00	0.00
	(b) Non-current investments	0.00	1.33
	Sub total	140.59	175.35
2	Current assets		
	(a) Trade receivables	0.25	0.74
	(b) Inventories	1.13	3.02
	(C) Cash and cash equivalents	1.63	0.76
	(d) Short-term loans and advances	4.21	4.11
	Sub total	7.22	8.63
	TOTAL (1+2)	147.82	183.98
B	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	104.03	104.03
	(b) Reserves and Surplus	20.91	54.74
	Sub total	124.94	158.77
2	Non-Current Liabilities		
	(a) Long term borrowings	0.00	0.00
	(b) Deferred tax liabilities (Net)	16.55	19.48
	Sub total	16.55	19.48
3	Current Liabilities		
	(a) Short-term borrowings	5.26	3.84
	(b) Trade payables	1.06	1.89
	(c) Short-term provisions	0.00	0.00
	Sub total	6.32	5.73
	TOTAL (1+2+3)	147.82	183.98

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FIRST FINTEC LIMITED

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Cash flow statement for the period ended 31st march 2022 (Rs.In Million)

Particulars	As at 31.03.2022	As at 31.03.2021
Profit before taxes	(36.83)	(56.06)
Add		
Depreciation	33.43	45.90
Tax Paid	0.00	(0.01)
Loss on sale of Investments	0.00	0.00
Operating profit before working capital changes	(3.40)	(10.17)
Increase in Current Assets	0.00	0.00
(Increase)/Decrease in Receivables	0.49	0.00
(Increase)/Decrease in Inventories	1.89	2.50
(Increase)/Decrease in Loans and Advances	(0.10)	13.23
Increase/(Decrease) in Current Liabilities	(0.84)	(0.34)
Cash from Operations (A)	(1.96)	5.22
Cash flows from Investing Activities		
Trade Investments Sale	1.40	0.00
Purchase of fixed assets	0.00	0.00
Advances for Assets	0.00	0.00
(Increase)/Decrease in Goodwill on Amalgamation	0.00	0.00
Cash flows from Investing Activities (B)	1.40	(2.50)
Cash flow from Financing Activities		
Increase / (Decrease) in Equity Share Capital	0.00	0.00
Increase in Securities Premium	0.00	0.00
Increase in Capital Reserve	0.00	0.00
Decrease in Revaluation Reserve	0.00	0.00
Dividend	0.00	0.00
Secured /Unsecured loans	1.42	(2.33)
Cash flow from Financing Activities (C)	1.42	(2.33)
Net increase in cash and cash Equivalent (A+B+C)	0.86	0.39
Cash and Cash Equivalent as at beginning of the year	0.76	0.38
Cash and Cash Equivalent as at end of the year	1.63	0.76

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Notes to Accounts:

1. The Company is engaged in the following Segment namely:
 - i) Fintec and Edtec
2. This statement is as per regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015. These Audited Financial Statements of the Company were prepared in accordance with the companies (Indian Accounting Standards) Rules, 2015 (IND AS) prescribed under section 133 of the Companies Act, 2013, Recognised Accounting practices and policies to the extent applicable.
3. The Company's Total Revenue includes Rs.4.23 Million for the quarter ended 31.03.2022 and Rs. 6.28Million for the year ended 31.03.2022 from Fintec and Edtec.

Particulars	2021 – 22 (In Rs. Million)	
	Q4	Annualised
Segment Revenue		
Fintec	4.14	5.19
Edtec	0.09	0.29
Total	4.23	6.28

4. At the beginning of the quarter, no complaints from investors were pending, NIL complaint was received.
5. The Company has invoked BCP with Work From Home in wake of Pandemic caused by Covid 19.
6. Since the massive spike in COVID-19 cases and the consequent lockdown has hit the business operations and it may have an impact on the financial performance and business operations of the Company. These unprecedented times that the Company is going through on account of the COVID-19 pandemic, lockdowns, statewide restrictions etc. has substantially disrupted its business. However, the Company is confident to sail through this crisis smoothly. The Company is hoping that its business operations will resume as soon as COVID-19 situation improves in our country and globally.

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7. The definitive assessment of the impact of Lockdown and other restrictions related to Covid 19 Pandemic in subsequent period is highly dependent on the circumstances as they evolve.
8. The Company foresees large scale contraction in demand which could result in significant down-sizing of its employee base rendering the physical infrastructure redundant.
9. The above results duly reviewed by the Audit Committee and taken on record and approved by the Board of Directors at their meeting held on May 30th, 2022.
10. The figures for the Quarter ended 31st March, 2022, are the balancing figures between audited figures in respect of the financial year ended 31st March, 2022 and the published year to date figures upto the third quarter ended 31st December, 2021.
11. The Capital Gain/Loss is the difference between the average market value and purchase value of the non-current Investments
12. Figures relevant to the previous year / quarter have been regrouped / rearranged where ever necessary.

**For First Fintec Limited
(Formerly Firstobject Technologies Ltd)**

Dr. S.V.S. Ram
Chief Executive Officer & Chief Operating Officer



Place: Mumbai

Telefax: 022-25276077
CIN: L72200MH2000PLC239534

INDEPENDENT AUDITOR'S REPORT

To
The Board of Directors,
First Fintec Limited (Formerly known as Firstobject Technologies Limited)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone quarterly financial results of First Fintec Limited (Formerly known as Firstobject Technologies Limited) (the company) for the quarter ended 31st March, 2022 and the year to date results for the year from 1st April, 2021 to 31st March, 2022, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:


- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2022 as well as the year to date results for the period from 1st April, 2021 to 31st March, 2022.

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 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* 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 results 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter Paragraph

We draw attention to Note No. 2 of the financial results of the company, wherein financial impact of Covid 19 on the operations of the Company has been disclosed. Further, the extent to which the Covid 19 pandemic will impact the company's financial performance is dependent on future developments, which are highly uncertain and it is currently not possible to reasonably estimate the future impact. Our opinion is not modified in this matter.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



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

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.

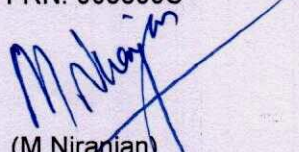
Other Matter

The statement includes the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2022 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Date : 30.05.2022
Place : Hyderabad



For Niranjana & Narayan
Chartered Accountants
FRN: 005899S


(M. Niranjana)
Partner

Membership No. 029552
UDIN:22029552AJXFRY5284



Auditor's Report On Quarterly Financial Results and Year to Date Results of First Fintec Limited (Formerly Firstobject Technologies Limited) Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To

The Board of Directors
First Fintec Limited (Formerly Firstobject Technologies Limited)

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of First Fintec Limited (Formerly Firstobject Technologies Limited) (the Company) for the quarter ended 31st March, 2022 and the year to date results for the year from 1st April, 2022 to 31st March, 2022, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2022 and the year to date results for the year from 1st April, 2022 to 31st March, 2022.

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 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities/or the Audit of the Standalone Financial Results 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 (ICAI) together with the ethical requirements that are relevant to our audit of the standalone financial results 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter Paragraph

We draw attention to Note No.2 of the financial results of the company, wherein financial impact of Covid 19 on the operations of the Company has been disclosed. Further, the extent to which the Covid 19, pandemic will impact the company's financial performance is dependent on future developments, which are highly uncertain and it is currently not possible to reasonably estimate the future impact. Our opinion is not modified in this matter.



Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian accounting Standard 34 prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Standalone Financial Results

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

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

- Identify and assess the risks of material misstatement of the standalone financial results, 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, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.



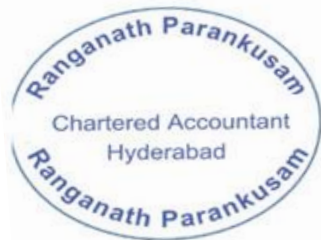
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matter

The statement includes the results for the quarter ended March 31, 2022 being the balancing figure between audited figures in respect of full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.



Thanking you,

Mr. Ranganath Parankusam
MembershipNumber:200839
UDIN:22200839AKEGAI6275

Place: Hyderabad
Date: 30.05.2022