



FIRST FINTEC LIMITED

(Formerly Known as Firstobject Technologies Limited)

Date: 14-11-2024

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

Dear Sir,

Sub: Un-Audited Results for the Quarter and half year ended 30th September, 2024.

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., 14th November, 2024 inter alia considered and approved the following:-

Considered and approved the Un-Audited Results for the Quarter and half year ended 30th September, 2024.

Please find enclosed herewith the Un-Audited Results for the Quarter and half year ended 30th September, 2024.

The meeting commenced at around 4.00 pm and ended around 4.30 pm.

Thanking You,

Yours faithfully,

For First Fintec Limited

**Mr. Abhishek Kotulkar
Chairman, Board of Directors**



Place: Mumbai

Telefax: 022-25276077
CIN: L72200MH2000PLC239534



FIRST FINTEC LIMITED

(Formerly Known as Firstobject Technologies Limited)

**Company Name: FIRST FINTEC LIMITED
(FORMERLYFIRSTOBJECT TECHNOLOGIES LIMITED)**

Scrip Code: 532379

Un-Audited Results for the Quarter and Half Ended 30th September 2024

(Rs. In Million, except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
	Un-Audited			Un-Audited		Audited
I. Revenue from Operations	4.88	4.28	3.98	8.86	8.14	17.85
2. Other Income	0.25	2.99	0.03	0.29	2.99	5.62
3. Total income	5.13	7.27	4.01	9.15	11.13	23.47
4. Expenditure						
(a) Cost of materials consumed	0.00	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	0.00
© Change in Inventories of F.G, WIP and Stock in Trade	0.00	0.00	0.00	0.00	0.00	0.00
(d) Employee benefits expense	1.12	0.87	1.03	2.15	1.71	3.61
(e) Depreciation and amortisation expenses	0.28	3.04	0.28	0.56	6.04	11.35
(f) Operating and Other expenses	3.33	2.64	3.65	6.98	5.64	11.14
(g) Finance Costs	0.00	0	0.00	0.00	0.00	0.00
5. Total Expenses	4.73	6.55	4.96	9.69	13.40	26.11
6. Profit /(Loss) from operation before exceptional items and Tax (3-5)	0.40	0.72	(0.95)	(0.54)	(2.26)	(2.64)
7. Exceptional Items						
7 (a) Capital Loss	0.00	0.00	0.00	0.00	0.00	0.00
8.Profit/(Loss) from ordinary activities before tax(6-7)	0.40	0.72	(0.95)	(0.54)	(2.26)	(2.64)
9. Tax expense						
(i) Provision for Tax	0.00	0.00	0.00	0.00	0.00	0.00
(ii) Deferred Tax	0.02	-0.24	0.02	0.04	(0.46)	(0.71)
(iii) Earlier years provisions w/off	0.00	0	0.00	0.00	0.00	0.00
10. Net Profit/(Loss) from continuing operations (8-9)	0.38	0.96	(0.97)	(0.59)	(1.80)	(1.92)

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Mumbai-400 071, Maharashtra, India



022-25272510/25276077



www.firstobjectindia.com



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(Rs. In Million, except per share data)

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2024	30.09.2023	30.06.2024	30.09.2024	30.09.2023	31.03.2024
	Un-Audited			Un-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	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	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	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	0.00
12. Total other comprehensive income, net of Income Tax	0.00	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	0.00
14. Paid- up equity share capital (Face Value of Rs.10/- each)	104.03	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	0.04	0.09	(0.09)	(0.06)	(0.17)	(0.18)
(b) After Extraordinary items	0.04	0.09	(0.09)	(0.06)	(0.17)	(0.18)

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BALANCE SHEET FOR THE PERIOD ENDED 30TH SEPTEMBER 2024

	Period Begin	01-Apr-24	01-Apr-23
	Period Ending	30-Sep-24	31-Mar-24
	Description	Un-Audited	Audited
A	Assets		
1	Non-current assets		
	(a) Fixed assets		
	(i) Tangible assets	26.05	26.61
	(ii) Intangible assets	83.83	83.83
	(iii) Work in Progress	0.00	0.00
	(b) Non-current investments	0.00	0.00
	Sub total	109.88	110.44
2	Current assets		
	(a) Trade receivables	5.51	6.66
	(b) Inventories	0.00	0.00
	(C) Cash and cash equivalents	0.17	0.09
	(d) Short-term loans and advances	4.52	4.02
	(e) Other Current Assets	2.28	1.58
	Sub total	12.48	12.35
	TOTAL (1+2)	122.36	122.79
B	EQUITY AND LIABILITIES		
1	Shareholder's Funds		
	(a) Share Capital	104.03	104.03
	(b) Reserves and Surplus	1.88	2.47
	Sub total	105.91	106.49
2	Non-Current Liabilities		
	(a) Long term borrowings	0.00	0.00
	(b) Deferred tax liabilities (Net)	13.74	13.70
	Sub total	13.74	13.70
3	Current Liabilities		
	(a) Short-term borrowings	2.36	2.06
	(b) Trade payables	0.35	0.41
	(c) Short-term provisions	0.00	0.13
	Sub total	2.71	2.60
	TOTAL (1+2+3)	122.36	122.79

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CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2024

Period Begin	01-Apr-24	01-Apr-23
Period Ending	30-Sep-24	31-Mar-24
Description	Un-Audited	Audited
Profit before taxes	-0.54	-2.64
Add		
Depreciation	0.56	11.35
Tax Paid	0.00	-
Loss on sale of Investments		-
Operating profit before working capital changes	0.01	8.71
(Increase)/Decrease in Current Assets	-0.70	-
(Increase)/Decrease in Receivables	1.15	-0.98
(Increase)/Decrease in Inventories	-	-
(Increase)/Decrease in Loans and Advances	-0.50	0.31
Increase/(Decrease) in Current Liabilities	-0.19	-0.11
Cash from Operations (A)	-0.23	7.93
Cash flows from Investing Activities		
Trade Investments Sale	-	-
Purchase of fixed assets	-	-
Advances for Assets	-	-
(Increase)/Decrease in Goodwill on Amalgamation	-	-
Cash flows from Investing Activities (B)	0	-3.35
Cash flow from Financing Activities		
Increase / (Decrease) in Equity Share Capital	-	-
Increase in Securities Premium	-	-
Increase in Capital Reserve	-	-
Decrease in Revaluation Reserve	-	-
Dividend	-	-
Secured /Unsecured loans	0.30	-4.70
Cash flow from Financing Activities (C)	0.30	-4.70
Net increase in cash and cash Equivalent (A+B+C)	0.08	-0.13
Cash and Cash Equivalent as at beginning of the year	0.09	0.22
Cash and Cash Equivalent as at end of the year	0.17	0.09

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Notes to Accounts:

- The Company is engaged in the following Segment namely:
 - Fintec/Edtec
- 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.
- The Company's Total Revenue includes Rs.4.88 Million for the quarter ended 30.09.2024 and Rs.8.86 Million for the half year ended 30.09.2024 from Fintec/Edtec.

Particulars	2024 – 25 (In Rs. Million)	
	Q2	Half year ended
Segment Revenue		
Fintec /Edtec	4.88	8.86
.86Total	4.88	8.86

- At the beginning of the quarter, no complaints from investors were pending, NIL complaint was received.
- The Company has invoked BCP with Work From Home since Pandemic caused by Covid 19.
- The Company foresee large scale contraction in demand which could result in significant down-sizing of its employee base rendering the physical infrastructure redundant.

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7. 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 November 14th, 2024.
8. Figures relevant to the previous year / quarter have been regrouped / rearranged where ever necessary.

For First Fintec Limited



Mr. Abhishek Kotulkar
Chairman, Board of Directors

Place: Mumbai

Date: 14-11-2024

Telefax: 022-25276077
CIN: L72200MH2000PLC239534



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

The Board of Directors

FIRST FINTEC LIMITED

We have reviewed the accompanying Statement of unaudited standalone financial results of **FIRST FINTEC LIMITED** ("the Company") for the quarter ended September, 2024 and year to date results for the period from April 1, 2024 to September 30, 2024 ("the Statement"). The Statement has been prepared by the Company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Regulations") as amended, ("the Regulations").

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS-34), prescribed under section 133 of the Companies Act 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report on these financial Statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For JMT & Associates
Chartered Accountants
FRN No. 104167W

AS

ARUN S JAIN

Partner

Membership No. 043161

UDIN No:- 24043161BKFEVG3163



Place:- Mumbai

Date :- November 14, 2024

RPSP & Associates

Chartered Accountants

Limited Review Report

Review Report to
The Board of Directors
First Fintec Limited (Firstobject Technologies Limited)

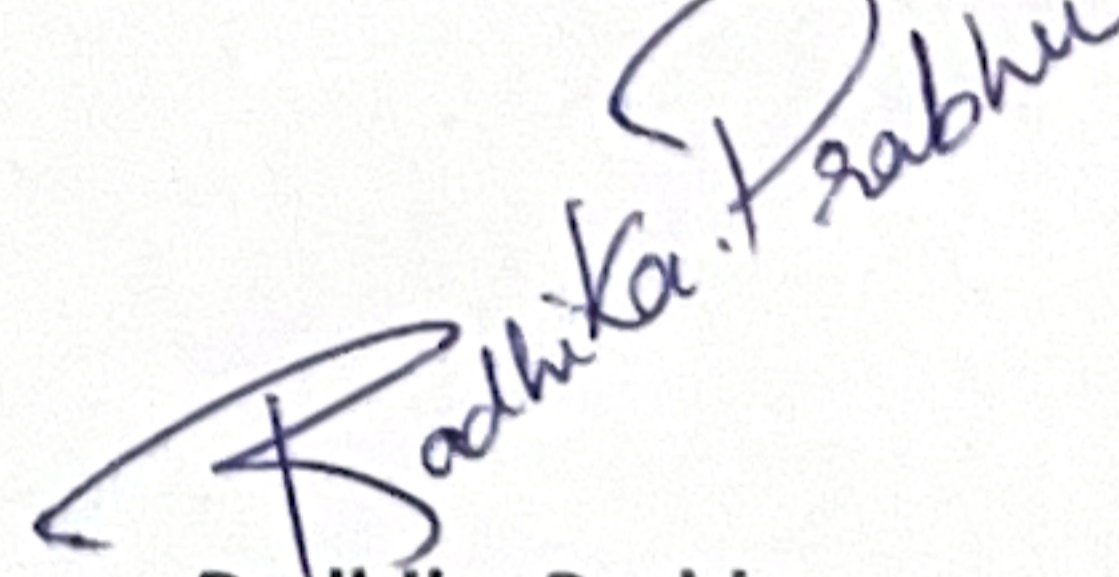
We have reviewed the accompanying statement of unaudited financial results of M/s First Fintec Limited (formerly M/s First Object Technologies Limited) for the period ended September 30th, 2024. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Thanking you,

For M/s. RPSP and Associates



Radhika Prabhu

Membership No. 159484

UDIN: 24159484BKHCRD8687



Place: Mumbai
Date: November 8, 2024

Mumbai Office: 302-B, Princeton C.H.S., Hiranandani Estate, Godhbunder Road, Thane, Maharashtra – 400 607.