

General information about company

Scrip code*	000000
NSE Symbol*	FOCUS
MSEI Symbol*	NOTLISTED
ISIN*	INE593W01028
Name of company	FOCUS LIGHTING AND FIXTURES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	29-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Geographical
Description of single segment	
Start date and time of board meeting	29-05-2025 16:30
End date and time of board meeting	29-05-2025 19:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Consolidated	Consolidated	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	4150.29	18333.12	
	Other income	30.44	286.31	
	Total income	4180.73	18619.43	
2	Expenses			
(a)	Cost of materials consumed	1446.59	5973.93	
(b)	Purchases of stock-in-trade	903.23	4224.63	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-126.14	-44.8	
(d)	Employee benefit expense	702.96	2673.64	
(e)	Finance costs	36.12	99.91	
(f)	Depreciation, depletion and amortisation expense	272.69	807.25	
(g)	Other Expenses			
1	Other Expenses	838.57	2888.46	
	Total other expenses	838.57	2888.46	
	Total expenses	4074.02	16623.02	

3	Total profit before exceptional items and tax	106.71	1996.41	
4	Exceptional items	0	0	
5	Total profit before tax	106.71	1996.41	
6	Tax expense			
7	Current tax	-11.8	531.37	
8	Deferred tax	-3.14	-51.13	
9	Total tax expenses	-14.94	480.24	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	121.65	1516.17	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	121.65	1516.17	
17	Other comprehensive income net of taxes	5.94	13.24	
18	Total Comprehensive Income for the period	127.59	1529.41	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	111.49	1520.36	
	Total profit or loss, attributable to non-controlling interests	-4.06	3	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
21	Details of equity share capital			
	Paid-up equity share capital	1334.19	1334.19	

	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve		0	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.17	2.28	
	Diluted earnings (loss) per share from continuing operations	0.17	2.24	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.17	2.28	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.17	2.24	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities

Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	3614.36
	Capital work-in-progress	2194.18
	Investment property	
	Goodwill	0
	Other intangible assets	219.76
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	330.92
	Trade receivables, non-current	0
	Loans, non-current	90.25
	Other non-current financial assets	98.49
	Total non-current financial assets	519.66
	Deferred tax assets (net)	185.44
	Other non-current assets	7.86
	Total non-current assets	6741.26

2	Current assets	
	Inventories	4759.19
	Current financial asset	
	Current investments	0
	Trade receivables, current	6945.68
	Cash and cash equivalents	568.19
	Bank balance other than cash and cash equivalents	0
	Loans, current	185.96
	Other current financial assets	0
	Total current financial assets	7699.83
	Current tax assets (net)	0
	Other current assets	961.1
	Total current assets	13420.12
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	20161.38
	Total current assets	13420.12
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	20161.38
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1334.19
	Other equity	12685.87
	Total equity attributable to owners of parent	14020.06

	Non controlling interest	0
	Total equity	14020.06
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1058.14
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	260.56
	Total non-current financial liabilities	1318.7
	Provisions, non-current	184.53
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	0
	Total non-current liabilities	1503.23
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	660.33
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	739.7
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1712.96
	Total Trade payable	2452.66
	Other current financial liabilities	356.92
	Total current financial liabilities	3469.91

	Other current liabilities	587.24
	Provisions, current	157.63
	Current tax liabilities (Net)	423.31
	Deferred government grants, Current	0
	Total current liabilities	4638.09
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	6141.32
	Total equity and liabilities	20161.38
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Manufacturing	4150.29	18333.12
	Total Segment Revenue	4150.29	18333.12
	Less: Inter segment revenue	0	0
	Revenue from operations	4150.29	18333.12
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Manufacturing	142.82	2096.32
	Total Profit before tax	142.82	2096.32
	i. Finance cost	36.12	99.91
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	106.7	1996.41
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Manufacturing	20161.38	20161.38
	Total Segment Asset	20161.38	20161.38
	Un-allocable Assets	0	0

	Net Segment Asset	20161.38	20161.38
4	Segment Liabilities		
	Segment Liabilities		
1	Manufacturing	6141.31	6141.31
	Total Segment Liabilities	6141.31	6141.31
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	6141.31	6141.31
	Disclosure of notes on segments		

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Foreign Exchange Gain	-0.08	7.22
2	Income tax on Actuarial Loss	-2.01	-2.01
3	Actuarial Loss on Defined Plan Liability	8.03	8.03
	Total Amount of items that will not be reclassified to profit and loss	5.94	13.24
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	5.94	13.24

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1996.41
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	99.91
	Adjustments for decrease (increase) in inventories	-356.94
	Adjustments for decrease (increase) in trade receivables, current	1624.44
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-280.46
	Adjustments for decrease (increase) in other non-current assets	22.47
	Adjustments for other financial assets, non-current	6.6
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-707.39
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	541.86
	Adjustments for increase (decrease) in other non-current liabilities	0

	Adjustments for depreciation and amortisation expense	807.25
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-0.14
	Adjustments for provisions, non-current	40.27
	Adjustments for other financial liabilities, current	-125.65
	Adjustments for other financial liabilities, non-current	-26.06
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	110.73
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	1756.89
	Net cash flows from (used in) operations	3753.3
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	508.33
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	3244.97
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0

	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	9.6
	Purchase of property, plant and equipment	2783.71
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0

	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	230.37
	Net cash flows from (used in) investing activities	-2543.74
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	96.12
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	55.38
	Payments of lease liabilities	0
	Dividends paid	331.05
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-99.91
	Net cash flows from (used in) financing activities	-390.22
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	311.01
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	311.01

	Cash and cash equivalents cash flow statement at beginning of period	257.18
	Cash and cash equivalents cash flow statement at end of period	568.19

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. NP Patwa & Co.	Yes	30-04-2025

