

Date: February 08, 2025

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot no C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400051

Scrip Symbol: FOCUS

Series: EQ

Sub: Integrated Filing (Financials) for the quarter ended December 31, 2024.

Dear Sir/Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024 and NSE Circular NSE/CML/2025/02 dated January 02, 2025 and we enclose herewith the Integrated Filing (Financials) for the quarter ended December 31, 2024.

Further, in compliance with the Regulation 46(2) of SEBI (Listing Obligations and Disclosures Requirement) Regulations, 2015, the information is being hosted on the Company's Website at www.focuslightingandfixtures.com

You are requested to kindly take a note of the same.

For FOCUS LIGHTING AND FIXTURES LIMITED

AMIT VINOD SHETH
MANAGING DIRECTOR
DIN: 01468052



DATE : _____

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

**Review Report to
The Board of Directors
Focus Lighting and Fixtures Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Focus Lighting and Fixtures Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended and year to date ended on December 31, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("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. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Holding Company:

- Focus Lighting and Fixtures Limited

Subsidiary Companies:

- Plus Light Tech FZE Wholly Owned Subsidiary

- Focus Lighting PTE Limited Wholly Owned Subsidiary

- Xandos Lighting and Fixtures Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

6. This Statement includes the interim financial information of subsidiaries for the quarter and year to date ended on 31.12.2024 which has not been reviewed by us, whose interim financial information reflect total revenue of Rs 4066.44 Lakhs and total net profit of Rs 711.77 lakhs as considered in the Statement, based on their interim financial information which have not been reviewed by us.

This statement includes the interim financial information of subsidiaries for the quarter and year to date ended on 31.12.2024 which has been reviewed by us, whose interim financial information reflect total revenue of Rs 174.54 Lakhs and total net profit of Rs 37.42 lakhs as considered in the Statement, based on their interim financial information which have been reviewed by us.

The reports on the unaudited interim standalone/consolidated financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of such auditors and the procedures performed by us as stated in paragraph 3 above.

Our Conclusion on the Statement is not modified in respect of this matter.

For N P Patwa and Company

Chartered Accountants

ICAI Firm registration number: 107845W

J. C. Shah

Jitendra Shah

Partner, Membership No.: 042384

UDIN: 25042384BM100B7047

Mumbai, Dated February 8, 2025



FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Coregaon (East), Mumbai – 400063, Maharashtra, India.

E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Consolidated					
	Quarter ended			Nine Months Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
Revenue from Operations	4,150.80	4,536.84	5,664.30	14,182.84	16,419.45	22,381.10
Other Income	170.24	52.92	225.17	255.86	553.90	622.52
Total Income	4,321.04	4,589.75	5,889.47	14,438.70	16,973.34	23,003.62
2 Expenses						
Cost of Materials Consumed	1,598.84	1,833.15	1,411.19	4,527.35	4,582.11	5,624.73
Purchase of stock in trade	692.47	654.57	2,310.85	3,321.40	4,679.05	6,492.94
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	126.62	-119.08	-399.89	81.33	-91.49	210.68
Employee Benefits Expense	652.90	641.59	760.26	1,970.68	1,846.53	2,492.49
Finance costs	28.15	13.49	28.88	63.80	81.12	121.42
Depreciation and Amortisation Expenses	223.10	180.39	229.25	534.56	503.88	677.03
Other Expenses	791.35	725.28	513.73	2,049.88	2,076.24	2,914.70
Total Expenses	4,143.42	3,929.40	4,854.28	12,549.00	13,677.44	18,533.98
Profit / (loss) before exceptional items and tax (1-2)	177.62	660.35	1,035.19	1,889.70	3,295.90	4,469.64
4 Prior Period Adjustment						
5 Profit / (loss) before tax (3-4)	177.62	660.35	1,035.19	1,889.70	3,295.90	4,469.64
6 Tax Expenses						
- Current Tax	210.21	178.82	33.96	543.17	412.14	447.85
- Previous Year Tax	-13.18	0.51	64.47	-12.51	64.47	68.99
- MAT Credit Entitlement/Reversal	-	-	-	-	-	-
- Deferred Tax	17.30	8.58	-31.98	35.48	-11.26	80.85
Total Tax Expenses / (Income)	179.73	170.75	66.46	495.18	465.36	597.69
7 Profit / (loss) for the Period from continuing operations (5-6)	2.11	489.60	968.73	1,394.52	2,830.54	3,871.95



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FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.

E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Consolidated					
	Quarter ended			Nine Months Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
8 Profit / (loss) from discontinuing operations						
9 Tax expense of discontinuing operations						
10 Profit / (loss) from discontinuing operations after tax (8-9)						
11 Profit / (loss) for the period (7+10)	2.11	489.60	968.73	1,394.52	2,830.54	3,871.95
Less / Add : Income attributable to uncontrolled interest	2.42	2.53	-0.39	7.06	16.09	45.59
12 Other comprehensive income	0.31	492.13	968.34	1,401.57	2,846.63	3,917.53
i. Items that will not be reclassified subsequently to Profit or Loss						
ii. Foreign Exchange Gain	1.84	-1.06	-0.76	7.29	-1.44	-1.24
iii. Actuarial Gain on Defined Plan Liability						6.54
iv. Income tax on Actuarial Loss						-1.65
v. Actuarial Loss on Defined Plan Liability						
vi. Income tax on Actuarial Loss						
13 Total Comprehensive Income for the Period (11+12)	2.24	491.06	967.58	1,408.87	2,845.20	3,921.19
Earnings per share before exception items-						
(1) Basic (in')	0.003	0.74	1.48	2.11	4.35	5.99
(2) Diluted (in')	0.003	0.73	1.46	2.08	4.35	5.90
Earnings per share before exception items-						
(1) Basic (in')	0.003	0.74	1.48	2.11	4.35	5.99
(2) Diluted (in')	0.003	0.73	1.46	2.08	4.28	5.90
Number of Shares	6,67,09,721	6,62,32,825	6,54,60,575	6,67,09,721	6,54,60,575	6,59,46,825
Paid up Equity Share Capital	13,34,19,442	13,24,65,650	13,09,21,150	13,34,19,442	13,09,21,150	13,18,93,650
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-



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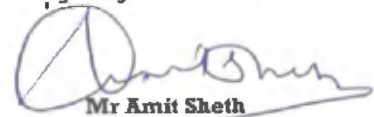
CONSOLIDATED NOTES :-

1	The Unaudited Consolidated Financial Results and Segment Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 8th February, 2025
2	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.
3	The Unaudited Consolidated Financial Statements are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder, other generally accepted accounting principals and Regulations 33 issued by Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015).
4	Pursuant to resolutions passed by the Board of Directors dated 11.11.2019 and by the Shareholders dated 30.12.2019 through Postal Ballot, the Company has approved the "Focus Lighting and Fixtures Limited- Employees Stock Option Plan 2019" which consists of 5,00,000 options of face value of Rs. 10/- each (Post Sub-Division 25,00,000 Options of face value of Rs. 2/- each w.e.f 06.10.2023) in the form of Equity Shares to be exercisable by the eligible employees of the Company. As per the ESOP Plan, the shares will vest in the hands of employees in the tranches of 25%, 35% and 40% from the end of 12 months, 24 months, and 36 months, respectively from the date of grant. Accordingly, 21,67,500 equity shares are vested. Till the quarter ended 31.12.2024 the company has allotted 22,80,000 Equity Shares to FLFL Employee's Welfare Trust and, of these the employees have subscribed to the 17,36,646 equity shares and balance 5,43,354 equity shares are standing in the FLFL Employee's Welfare Trust.
5	The paid -up Capital of 6,67,09,721 (6,72,53,075- 5,43,354) Equity shares is net of 5,43,354 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.
6	Dividend declared of Rs 626.18 lakhs by Focus Lighting & Fixture PTE Ltd, Singapore, WOS of the company. This transaction is eliminated in consolidation, however, the tax impact on the said dividend of Rs 157.61 Lakhs is included in the current tax provision for the Quarter ended 31.12.2024.
7	The Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
8	Statutory Auditor, NP Patwa and Company has carried out limited review of this Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
9	The company is primarily engaged in direct and contract manufacturing and accordingly company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.
10	As on 31st December, 2024, Focus Lighting And Fixtures Limited has two foreign Wholly-Owned Subsidiaries named Focus Lighting And Fixtures PTE Ltd and Plus Light Tech F.Z.E. and one Indian Subsidiary, Xandos Lighting And Fixtures Private Limited. Thus the consolidated financial results include financials of all three Subsidiaries
11	The figures of the previous year and/ or period(s) have been regrouped wherever necessary

Place : Mumbai
Date : 8th February, 2025



By order of the Board of Directors
Focus Lighting and Fixtures Limited


Mr Amit Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.

E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Nine Month Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
Manufacturing	4,150.80	4,536.84	5,664.30	14,182.84	16,419.45	22,381.10
Net Sales/Income From Operation	4,150.80	4,536.84	5,664.30	14,182.84	16,419.45	22,381.10
Segment Results						
Manufacturing	205.77	673.85	235.29	1,953.50	972.26	4,591.06
			828.78		2,404.76	
Less: Interest and Finance Charges	28.15	13.49	28.88	63.80	81.12	121.42
Total Segment Result before Tax	177.62	660.35	1,035.19	1,889.70	3,295.90	4,469.84
Less: Other Unallocable						
Total Profit before Tax	177.62	660.35	1,035.19	1,889.70	3,295.90	4,469.64
Capital Employed						
(Segment Assets - Segment Manufacturing)	14,064.80	14,051.76	10,856.66	14,064.80	11,705.79	12,867.13
TOTAL CAPITAL EMPLOYED	14,064.80	14,051.76	10,856.66	14,064.80	11,705.79	12,867.13

Items of Incomes, Expenses, Assets or even Liabilities including but not limited to borrowings as well as advances, provision for taxation, common administrative expenses, which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.

By order of the Board of Directors
Focus Lighting and Fixtures Limited



[Signature]

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 8th February, 2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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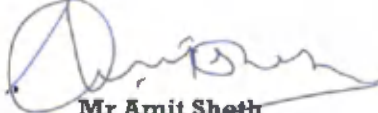
STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Nine Month Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Assets Manufacturing	21,743.38	21,736.16	18,189.50	21,743.38	18,189.50	19,027.20
Total Segment Assets	21,743.38	21,736.16	18,189.50	21,743.38	18,189.50	19,027.20
Segment Liabilities Manufacturing	7,678.58	7,684.40	6,483.71	7,678.58	6,483.71	6,160.08
Total Segment Liabilities	7,678.58	7,684.40	6,483.71	7,678.58	6,483.71	6,160.08

By order of the Board of Directors
Focus Lighting and Fixtures Limited




Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 8th February, 2025



N. P. PATWA & Co. CHARTERED ACCOUNTANTS

Office No104, Amrapali Apartment, 1st Floor, Near GPM College, Telli Galli, Andheri (East), Mumbai - 400 069.
Tel.: 022 46041558/ 49734648 • Email :nppatwa@gmail.com

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

Review Report to The Board of Directors

Focus Lighting and Fixtures Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Focus Lighting and Fixtures Limited (the "Company") for the quarter ended and nine months ended on December 31, 2024 (the "Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("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. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For N P Patwa and Company

Chartered Accountants

ICAI Firm registration number: 107845W

J. C. Shah

Jitendra Shah

Partner, Membership No.: 042384

UDIN: 25042384BM100C1036

Mumbai, Dated February 8, 2025



FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Standalone					
	Quarter ended			Nine Months Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
Revenue from Operations	3,869.44	4,394.97	3,046.12	11,361.64	11,950.80	16,558.94
Other Income	764.23	61.17	121.99	846.64	371.29	416.17
Total Income	4,633.67	4,446.13	3,168.11	12,208.28	12,322.09	15,975.12
2 Expenses						
Cost of Materials Consumed	1,598.84	1,833.15	1,411.19	4,527.35	4,582.11	5,624.73
Purchase of stock in trade	700.51	583.07	358.49	1,788.64	2,299.46	3,292.16
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	2.38	18.01	-60.14	55.49	3.38	15.11
Employee Benefits Expense	580.62	539.67	570.54	1,667.31	1,514.35	2,066.06
Finance costs	27.14	12.78	21.06	55.86	67.12	106.71
Depreciation and Amortisation Expenses	221.47	180.33	158.67	532.83	411.24	583.90
Other Expenses	733.29	664.62	597.49	1,866.89	1,905.67	2,557.48
Total Expenses	3,864.25	3,831.64	3,057.29	10,494.16	10,783.33	14,246.15
3 Profit / (loss) before exceptional items and tax (1-2)	769.42	614.49	110.82	1,714.12	1,538.76	1,728.96
4 Exceptional item						
5 Profit / (loss) before tax (3-4)	769.42	614.49	110.82	1,714.12	1,538.76	1,728.96
6 Tax Expenses						
- Current Tax	208.86	174.33	33.96	476.20	412.14	447.85
- Previous Year	-13.18	0.51	64.47	-12.51	64.47	68.99
- MAT Credit Entitlement/Reversal						
- Deferred Tax	17.30	8.58	-31.98	35.48	-11.26	80.85
Total Tax Expenses / (Income)	176.38	166.25	66.46	428.22	465.36	597.69
7 Profit / (loss) for the Period from continuing operations (5-6)	593.04	448.23	44.36	1,285.90	1,073.40	1,131.27



[Signature]

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Standalone					
	Quarter ended			Nine Months Ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
8 Profit / (loss) from discontinuing operations						
9 Tax expense of discontinuing operations						
10 Profit / (loss) from discontinuing operations after tax (8-9)						
11 Profit / (loss) for the period (7+10)	593.04	448.23	44.36	1,285.90	1,073.40	1,131.27
12 Other comprehensive income	-					6.54
i. Items that will not be reclassified subsequently to Profit or Loss	-					
ii. Actuarial Gain on Defined Plan Liability	-					
iii. Income tax on Actuarial Loss	-					-1.65
iv. Actuarial Loss on Defined Plan Liability	-					
v. Income tax on Actuarial Loss	-					
13 Total Comprehensive Income for the Period (11+12)	593.04	448.23	44.36	1,285.90	1,073.40	1,136.16
Reserves Excluding revaluation Reserves						
Earnings per share before exception items-						
(1) Basic (in')	0.89	0.68	0.07	1.93	1.64	1.74
(2) Diluted (in')	0.88	0.67	0.07	1.90	1.61	1.71
Earnings per share before exception items-						
(1) Basic (in')	0.89	0.68	0.07	1.93	1.64	1.74
(2) Diluted (in')	0.88	0.67	0.07	1.90	1.61	1.71
Number of Shares	6,67,09,721	6,62,32,825	6,54,60,575	6,67,09,721	6,54,60,575	6,59,46,825
Paid up Equity Share Capital	13,34,19,442	13,24,65,650	13,09,21,150	13,34,19,442	13,09,21,150	13,18,93,650
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-

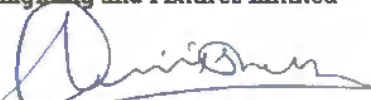


Notes :-

1	The Unaudited Standalone Financial Results and Segment Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 8th February, 2025
2	The Unaudited Standalone Financial Statements are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder, other generally accepted accounting principals and Regulations 33 issued by Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015).
3	Pursuant to resolutions passed by the Board of Directors dated 11.11.2019 and by the Shareholders dated 30.12.2019 through Postal Ballot, the Company has approved the "Focus Lighting and Fixtures Limited- Employees Stock Option Plan 2019" which consists of 5,00,000 options of face value of Rs. 10/- each (Post Sub-Division 25,00,000 Options of face value of Rs. 2/- each w.e.f 06.10.2023) in the form of Equity Shares to be exercisable by the eligible employees of the Company. As per the ESOP Plan, the shares will vest in the hands of employees in the tranches of 25%, 35% and 40% from the end of 12 months, 24 months, and 36 months, respectively from the date of grant. Accordingly, 21,67,500 equity shares are vested. Till the quarter ended 31.12.2024 the company has allotted 22,80,000 Equity Shares to FLFL Employee's Welfare Trust and, of these the employees have subscribed to the 17,36,646 equity shares and balance 5,43,354 equity shares are standing in the FLFL Employee's Welfare Trust.
4	The paid -up Capital of 6,67,09,721 (6,72,53,075- 5,43,354) Equity shares is net of 5,43,354 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.
5	Other income includes Dividend Income received Rs 626.18 Lakhs from Focus Lighting & Fixture PTE Ltd, Singapore, WOS of the company. The tax impact on the said income is Rs 157.61 Lakhs which is included in the current tax provision for the Quarter ended 31.12.2024.
6	The Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015
7	Statutory Auditor, NP Patwa and Company has carried out limited review of this Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
8	The company is primarily engaged in direct and contract manufacturing and accordingly company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.
9	The figures of the previous year and/ or period(s) have been regrouped wherever necessary

By order of the Board of Directors
Focus Lighting and Fixtures Limited




Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 8th February, 2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

Particulars	Quarter ended			Nine Monthly		(Rs.in Lakhs) Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue Manufacturing	3,869.44	4,394.97	3,046.12	11,361.64	11,950.80	15,558.94
Net Sales/Income From Operation	3,869.44	4,394.97	3,046.12	11,361.64	11,950.80	15,558.94
Segment Results Manufacturing	796.56	627.27	131.87	1,769.98	1,605.87	1,835.68
Less: Interest and Finance Charges	27.14	12.78	21.06	55.86	67.12	106.71
Total Segment Result before Tax	769.42	614.49	110.82	1,714.12	1,538.76	1,728.96
Less: Other Unallocable Expenditure						
Total Profit before Tax	769.42	614.49	110.82	1,714.12	1,538.76	1,728.96
Capital Employed (Segment Assets - Segment Liabilities) Manufacturing	11,346.67	10,693.54	10,078.38	11,346.67	10,078.38	10,275.31
TOTAL CAPITAL EMPLOYED	11,346.67	10,693.54	10,078.38	11,346.67	10,078.38	10,275.31

Items of Incomes, Expenses, Assets or even Liabilities including but not limited to borrowings as well as advances, provision for taxation, common administrative expenses, which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.

By order of the Board of Directors
Focus Lighting and Fixtures Limited

Place : Mumbai
Date : 8th February, 2025




Mr. Amit Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LIMITED

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STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER AND NINE MONTH ENDED DECEMBER 31, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Nine Month		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Assets						
Manufacturing	16,635.62	15,480.01	14,574.36	16,635.62	14,574.36	13,800.32
Total Segment Assets	16,635.62	15,480.01	14,574.36	16,635.62	14,574.36	13,800.32
Segment Liabilities						
Manufacturing	5,288.95	4,786.47	4,495.99	5,288.95	4,495.99	3,525.02
Total Segment Liabilities	5,288.95	4,786.47	4,495.99	5,288.95	4,495.99	3,525.02

By order of the Board of Directors
Focus Lighting and Fixtures Limited

Place : Mumbai
Date : 8th February, 2025




Mr Amit Sheth
Managing Director
DIN: 01468052

B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC- Not applicable.

C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES: Not applicable, No Default.

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not applicable.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONGWITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not applicable.