

# Annual Report

FOR THE ACCOUNTING YEAR

2014 - 2015

OF

**FOCUS LIGHTING &**  
**FIXTURES PRIVATE LIMITED**

1007-1010/A CORPORATE AVENUE,  
GOREGAON(EAST), MUMBAI, MAHARASHTRA-  
400063

BY  
AUDITORS :

**S. M. MEHTA & ASSOCIATES**  
**CHARTERED ACCOUNTANTS**

LG 129, X TH CENTER MALL, MAHAVIR NAGAR,  
KANDIVALI WEST, MUMBAI-400067  
MAHARASHTRA

NOTICE

Notice is hereby given that the Annual General Meeting of the members of FOCUS LIGHTING AND FIXTURES PRIVATE LIMITED will be held on 25<sup>th</sup> September, 2015 at 11:00 A. M. at the registered office of the company at 1007-1010/A CORPORATE AVENUE, GOREGAON(EAST), MUMBAI-400063 to transact the following business:

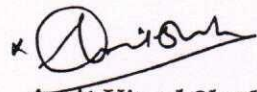
1. To consider and adopt the Balance Sheet as on 31<sup>st</sup> March 2015 and the reports of Directors and Auditors thereon.
2. To appoint Auditors of the company, to hold office from the conclusion of this meeting until the conclusion of next Annual General Meeting of the company and to fix their remuneration.

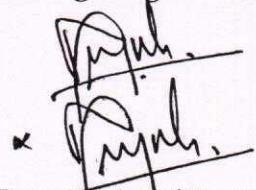
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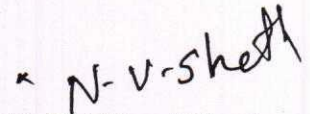
A member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be the member of the company. The proxies in order to be effective must be deposited at the registered office of the company not less than 48 hours before the commencement of the meeting.

By Order Of The Board Of Directors  
For Focus Lighting & Fixtures Private Limited

Place : Mumbai  
Date : 05/08/2015

  
Amit Vinod Sheth  
Director

  
Deepali Amit Sheth  
Director

  
Nalini Vinod Sheth  
Director

Director's Report

To,  
The Members of  
Focus Lighting & Fixtures Private Limited

Your Directors have pleasure in presenting the Director's Report of your Company together with the Audited Statement of Accounts and the Auditors' Report of your company for the financial year ended, 31st March, 2015.

FINANCIAL HIGHLIGHTS

Particulars	Current year	Previous Year
Revenue from operations	41,26,60,378.07	34,19,70,738.77
Other Income	97,75,514.39	1,19,915.45
Total Income	42,24,35,892.46	34,20,90,654.22
Depreciation	28,30,188.79	26,65,883.10
Tax		
Current Tax	51,49,552.00	38,60,967.00
Deferred Tax	(1,56,940.37)	(57,043.00)
Profit/(Loss) after Tax	1,08,98,455.38	74,93,325.75
Earnings per share (Rs.) :Basic	224.24	154.18
Diluted	224.24	154.18

State of Company's Affairs

During the year under review, the total Income of the Company was Rs. 42,24,35,892.46 against Rs. 34,20,90,654.22 in the previous year. The Company has earned a Profit after tax of Rs. 1,08,98,455.38 compared to Rs. 74,93,325.76 in the previous year.

Transfer To Reserves In Terms Of Section 134 (3) (J) Of The Companies Act, 2013

For the financial year ended 31st March, 2015, the Company is proposed to carry an amount of Rs. NIL to General Reserve Account. The net profit of Rs. 1,08,98,455.38 is transferred to Reserves and Surplus.

Dividend

Your Directors do not recommend any dividend for the year ended 31st March, 2015.

Annual Return

The Extract of Annual Return as required under section 92(3) of the Companies Act, 2013 in Form MGT-9 is annexed herewith for your kind perusal and information. (Annexure: 1)

## Meetings of the Board of Directors

The following Meetings of the Board of Directors were held during the Financial Year 2015:

Sr. No.	Date of Meeting	Board Strength	No. of Directors Present
1	30/06/2014	3	3
2	30/09/2014	3	3
3	29/12/2014	3	3
4	24/03/2014	3	3

## Directors' Responsibility Statement

Pursuant to Section 134(5) of the Companies Act, 2013 the Board of Directors of the Company confirms that-

- (a) In the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
- (b) The directors had 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 and loss of the company for that period;
- (c) The directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) The directors had prepared the annual accounts on a going concern basis; and
- (e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

Declaration by Independent Directors- There are no Independent directors in our Company

## Auditors' Report

There are no qualifications or adverse remarks in the Auditors' Report which require any clarification/ explanation. The Notes on financial statements are self-explanatory, and needs no further explanation.

Nomination And Remuneration Committee:- There is no Nomination and remuneration committee in our Company.

## Remuneration Policy

### Remuneration to Executive Directors:

The remuneration paid to Executive Directors is approved by the Board in Board meeting, subject to the subsequent approval of the shareholders at the General Meeting and such other authorities,

as may be required. The remuneration is decided after considering various factors such as qualification, experience, performance, responsibilities shouldered, industry standards as well as financial position of the Company. The Following is the remuneration paid to the director.

Sr. No.	Director	Total Amount paid
1	Amit Vinod Sheth	18,00,000/-
2	Nalini Vinod Sheth	18,00,000/-
3	Deepali Amit Sheth	18,43,108/-

**Remuneration to Non Executive Directors:** There are no Non-Executive Directors in our Company.

### Loans, Guarantees and Investments

The Company has following Loans, Guarantee given and Investments made under section 186 of the Companies Act, 2013 for the financial year ended 31st March 2015

Sr. No.	Date of Sanction	Particular/Purpose/Nature of Transaction	Amount of Sanction
1	January,2015	Corporate Guarantee given to Dena Bank, for Loan availed by its Sister Concern i.e. Shaantilal & Bros (Mfg.Dept)	Rs. 1.60 Crores of Cash credit facility and Rs. 90 Lakhs of LC facility.

### Related Party Transactions

The Company is required to enter into various Related Parties Transactions as defined under Section 188 of the Companies Act, 2013 with related parties as defined under Section 2 (76) of the said Act. Further all the necessary details of transaction entered with the related parties are attached herewith in form no. AOC-2 for your kind perusal and information.(Annexure:3).

### Foreign Exchange Earnings and Outgo:

The foreign exchange under review during the year is follows:

Particulars	USD	AED	Euro
<b>Earned through: Export Sales</b>	7,51,572.30	750.00	600.00
<b>Spent through:</b>			
i. Purchase	10,20,492.00	25,397.00	48,643.93
ii. Expenses	-	4,37,427.90	-

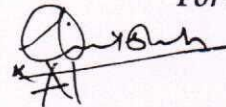
### Risk Management:

Risks are events, situations or circumstances which may lead to negative consequences on the Company's businesses. Risk management is a structured approach to manage uncertainty. A formal enterprise wide approach to Risk Management is being adopted by the Company and key risks will now be managed within a unitary framework. As a formal roll-out, all business divisions and corporate functions will embrace Risk Management Policy and Guidelines, and make use of these in their decision making. Key business risks and their mitigation are considered in the annual/strategic business plans and in periodic management reviews. The risk management process in our multi-business, multi-site operations, over the period of time will become embedded into the Company's business systems and processes, such that our responses to risks remain current and dynamic.

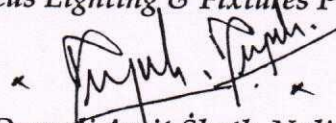
Acknowledgement

Your Directors wish to express their grateful appreciation to the continued co-operation received from the Banks, Government Authorities, Customers, Vendors and Shareholders during the year under review. Your Directors also wish to place on record their deep sense of appreciation for the committed service of the Executives, staff and Workers of the Company.

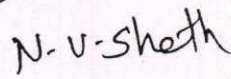
By Order Of The Board Of Directors  
For Focus Lighting & Fixtures Private Limited



Amit Vinod Sheth  
(Director)  
(DIN:01468052)



Deepali Amit Sheth  
(Director)  
(DIN:01141083)



Nalini Vinod Sheth  
(Director)  
(DIN:01714821)

Form No. AOC-2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies(Accounts) Rules, 2014)

Form for disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub-section (1) of section 188 of the Companies Act, 2013 including certain arms length transactions under third proviso thereto

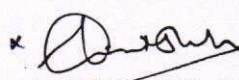
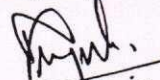
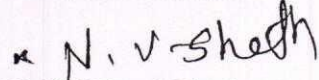
**1. Details of contracts or arrangements or transactions not at arm's length basis:**

- (a) Name(s) of the related party and nature of relationship: Nil
- (b) Nature of contracts/arrangements/transactions: Nil
- (c) Duration of the contracts / arrangements/transactions: Nil
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any: Nil
- (e) Justification for entering into such contracts or arrangements or transactions: Nil
- (f) Date(s) of approval by the Board: Nil
- (g) Amount paid as advances, if any: Nil
- (h) Date on which the special resolution was passed in general meeting as required under first proviso to section 188: Nil

**2. Details of material contracts or arrangement or transactions at arm's length basis:**

- (a) Name(s) of the related party and nature of relationship: Shantilal & Bros (Mfg. Dept)
- (b) Nature of contracts/arrangements/transactions: Purchase and Sales
- (c) Duration of the contracts / arrangements/transactions: Financial Year 14-15
- (d) Salient terms of the contracts or arrangements or transactions including the value, if any: Cost Plus Method of Pricing in Sales and Purchase Transaction
- (e) Date(s) of approval by the Board, if any: 30<sup>th</sup> June,2015
- (f) Amount paid as advances, if any: Nil

For and on behalf of the Board of Directors of  
For Focus Lighting & Fixtures Private Limited

    
Amit Vinod Sheth    Deepati Anit Sheth    Nalini Vinod Sheth  
Director                      Director                      Director  
(DIN:01468052)    (DIN:01141083)    (DIN:01714821)

8. **Payment to Relatives:** Payment to relative under section 40 A (2) (b) of the Income-tax Act, 1961 are detailed in paragraph 18 of form No. 3CD.
9. **Contingent Liabilities:** That there are no contingent liabilities against the concern at the closing of the year.
10. **Quantitative Details:** We are into manufacturing of lighting products. We assemble Lighting product using various part of Raw Material. Raw material mentioned in the stock report integral parts of particular lighting instrument (finished product) It is difficult for us to ascertaining exact unit of particular raw material consumed in the final products. However they are no wastages involved in the manufacturing process.
11. The financial statements are free of material misstatements, including omissions.
12. We have no plans or intentions that may materially affect the carrying value or classification of assets and liabilities reflected in the financial statements.
13. The allocation between capital and revenue has been correctly done and that no items of capital nature have been debited to Profit & Loss account and vice versa.
14. No personal expenses have been charged to revenue accounts.
15. No fraud has been committed during the year.

I confirm the above information.

Yours faithfully,

*For Focus Lighting & Fixtures Private Limited*

    
*Amit Vinod Sheth*   *Deepali Amit Sheth*   *N. V. Sheth*  
Director   Director   Director

Place: Mumbai

Date: 09/09/2015



# S. M. Mehta & Associates

Chartered Accountants

Shop No.2, Mangal Building, 76 / C, R.A. Kidwai Road, Matunga, Mumbai - 400 019.

&: 022 3254 7903 F : 022 2408 7016 M : 93230 38520 M : 90290 13123

Email : samirmehta1985@gmail.com

INDEPENDENT AUDITORS' REPORT

CA. Samir M. Mehta  
B.Com, F.C.A.

TO THE MEMBERS OF  
FOCUS LIGHTING & FIXTURES PRIVATE LIMITED.

## Report on the Financial Statements

We have audited the accompanying financial statements of FOCUS LIGHTING & FIXTURES PRIVATE LIMITED ("the company"), which comprise the Balance Sheet as at 31 March 2015, the Statement of Profit and Loss, the Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters 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, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes the maintenance of adequate accounting records in accordance with the provision of the Act for safeguarding of the assets of the Company and for preventing and detecting the 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 internal financial control, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under.

We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal financial control relevant to the Company's preparation of the financial statements that give true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by Company's Directors, as well as evaluating the overall presentation of the financial statements.

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



## Opinion

In our opinion and to the best of our information and according to the explanations given to us, 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;

- a) In the case of the Balance Sheet, of the state of affairs of the Company as at March 31, 2015;
- b) In the case of the Statement of Profit and Loss, of the profit for the year ended on that date; and
- c) In the case of the Cash Flow Statement, of the cash flows for the year ended on that date.

## Report on Other Legal and Regulatory Requirements

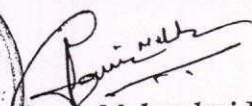
As required by the Companies (Auditor's Report) Order, 2015 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of Section 143 of the Act, we report that:

- 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 appears from our examination of those books (and proper returns adequate for the purposes of our audit have been received from the branches which is also audited by us)
- c) The reports on the accounts of the branch offices of the Company audited under Section 143(8) of the Act have been prepared by us and have been properly dealt by us in preparing this report.
- d) The Balance Sheet, the Statement of Profit and Loss, and Cash Flow Statement dealt with by this Report are in agreement with the books of account and the returns received from the branches which are prepared by us.
- e) 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 (Accounts) Rules, 2014.
- f) There is nothing to disclose which is having adverse effect on the functioning of the company.
- g) On the basis of written representations received from the directors as on 31 March, 2015, taken on record by the Board of Directors, none of the directors is disqualified as on 31 March, 2015, from being appointed as a director in terms of Section 164(2) of the Act.
- h) With respect to the other matters included in the Auditor's Report and to our best of our information and according to the explanations given to us:
  - i. The Company does not have any pending litigations which would impact its financial position.

Place : Mumbai  
Date : 10/09/2015



For S. M. Mehta & Associates  
Chartered Accountants

  
Samir Mukundrai Mehta  
Proprietor  
Membership No:134453  
FRN: 130464W

LG 129, Xth Center Mall, Mahavir Nagar, Kandivali  
West, Mumbai-400067

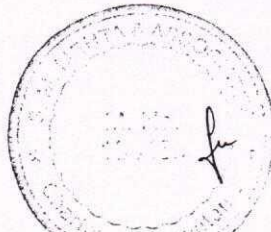
FOCUS LIGHTING & FIXTURES PRIVATE LIMITED

ANNEXURE TO THE AUDITORS' REPORT

The Annexure referred to in our report to the members of FOCUS LIGHTING & FIXTURES PRIVATE LIMITED for the year ended 31<sup>st</sup> March, 2015.

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. (a) The company has maintained proper records showing full particulars including quantitative details and situation of its fixed assets.  
(b) As explained to us, fixed assets have been physically verified by the management at reasonable intervals; no material discrepancies were noticed on such verification. In our opinion and according to the information and explanations given to us, no fixed asset has been disposed of during the year and therefore does not affect the going concern assumption.
2. (a) As explained to us, inventories have been physically verified during the year by the management at reasonable intervals.  
(b) In our opinion and according to the information and explanations given to us, the procedures of physical verification of inventories followed by the management are reasonable and adequate in relation to the size of the company and the nature of its business.  
(c) In our opinion and on the basis of our examination of the records, the Company is generally maintaining proper records of its inventories. No material discrepancy was noticed on physical verification of stocks by the management as compared to book records.
3. According to the information and explanations given to us and on the basis of our examination of the books of account, the Company has not granted any loans, secured or unsecured, to companies, firms or other parties listed in the register maintained under Section 189 of the Companies Act. Thus sub clauses (a) & (b) are not applicable to the company.
4. In our opinion and according to the information and explanations given to us, there is generally an adequate internal control procedure commensurate with the size of the company and the nature of its business, for the purchase of inventories & fixed assets and payment for expenses & for sale of goods. During the course of our audit, no major instance of continuing failure to correct any weaknesses in the internal controls has been noticed.
5. In our opinion and according to the information and explanations given to us company hasn't accepted any deposits, from the directives issued by the Reserve Bank of India and as per the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act
6. As per information & explanation given by the management, maintenance of cost records has been prescribed by the Central Government under clause (d) of sub-section (1) of section 148 of the Act and we are of the opinion that prima facie the prescribed accounts and records have been made and maintained.
7. (a) According to the records of the company, undisputed statutory dues including, Income-tax, Sales-tax, Service Tax, cess to the extent applicable and any other statutory dues have generally been regularly deposited with the appropriate authorities. According to the information and explanations given to us there were no outstanding statutory dues as on 31<sup>st</sup> of March, 2015 for a period of more than six months from the date they became payable.



FOCUS LIGHTING & FIXTURES PRIVATE LIMITED

- (b) According to the information and explanations given to us, the following amount of Sales Tax is not paid on account of appeal being filed by the company.

Financial Year	Amount	Status
2009-10	Rs. 86,01,034.25	Appeal Filed before Dy.Com of Sales Tax (Appeal) III
2010-11	Rs. 40,95,437.65	Appeal Filed before Dy.Com of Sales Tax (Appeal) III

8. The Company does not have any accumulated loss and has not incurred cash loss during the financial year covered by our audit and in the immediately preceding financial year.
9. Based on our audit procedures and on the information and explanations given by the management, we are of the opinion that, the Company has not defaulted in repayment of dues to a financial institution, bank or debenture holders.
10. According to the information and explanations given to us, the company has given its corporate guarantee to Dena Bank for loan availed by its sister concern i.e. M/s. Shantilal & Bros (Mfg.Dept)
11. The Depreciation has been provided as per Schedule XIV of companies Act, 1956 instead of new schedule II of Companies Act, 2013. The said principle has been adopted due to exemption given by the Ministry of Corporate Affairs vide notification dated 29.08.2015.
12. In our opinion Terms Loans were applied for the purpose for which loans were obtained.
13. Based on the audit procedures performed and the information and explanations given to us, we report that no fraud on or by the Company has been noticed or reported during the year, nor have we been informed of such case by the management.

Place : Mumbai  
Date : 10/09/2015



For S. M. Mehta & Associates  
Chartered Accountants

*Sanku Mukundrai Mehta*  
Sanku Mukundrai Mehta  
Proprietor  
Membership No. 134453  
FRN: 130464W

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

**BALANCE SHEET AS ON 31.03.2015**

In Rs.

Particulars	Note	31/03/2015	31/03/2014
<b>I.EQUITY AND LIABILITIES</b>			
<u>Shareholders' funds</u>			
Share capital	2.1	4,86,000.00	4,86,000.00
Reserves and surplus	2.2	4,75,27,763.26	3,66,29,307.68
Money received against share warrants	2.3	-	-
		<b>4,80,13,763.26</b>	<b>3,71,15,307.68</b>
<u>Share application money pending allotment</u>	2.4	-	-
<u>Non-current liabilities</u>			
Long-term borrowings	2.5	1,03,24,859.54	26,72,161.37
Deferred tax liabilities (Net)	2.6	-	-
Other Long term liabilities	2.7	-	-
Long-term provisions	2.8	-	-
		<b>1,03,24,859.54</b>	<b>26,72,161.37</b>
<u>Current liabilities</u>			
Short-term borrowings	2.9	2,83,00,525.63	2,60,84,551.34
Trade payables	3.0	7,87,27,245.25	5,57,85,694.07
Other current liabilities	3.1	34,54,235.32	75,66,892.11
Short-term provisions	3.2	9,22,940.00	12,60,201.00
		<b>11,14,04,946.20</b>	<b>9,06,97,338.52</b>
<b>TOTAL</b>		<b>16,97,43,569.00</b>	<b>13,04,84,807.57</b>
<b>II.ASSETS</b>			
<u>Non-current assets</u>			
<u>Fixed assets</u>			
Tangible assets	3.3	1,94,42,500.47	1,89,45,166.26
Intangible assets	3.4	-	-
Capital work-in-progress	3.5	-	-
Intangible assets under development	3.6	-	-
		<b>1,94,42,500.47</b>	<b>1,89,45,166.26</b>
Non-current investments	3.7	-	-
Deferred tax assets (net)	3.8	1,68,775.84	11,835.47
Long-term loans and advances	3.9	-	-
Other non-current assets	4.0	-	-
		<b>1,96,11,276.31</b>	<b>1,89,57,001.73</b>
<u>Current assets</u>			
Current investments	4.1	71,14,967.00	-
Inventories	4.2	5,56,12,499.00	3,03,74,786.00
Trade receivables	4.3	7,33,34,412.69	7,29,86,142.55
Cash and cash equivalents	4.4	42,10,183.96	18,36,338.86
Short-term loans and advances	4.5	98,60,230.04	63,30,538.43
Other current assets	4.6	-	-
		<b>15,01,32,292.69</b>	<b>11,15,27,805.84</b>
<b>TOTAL</b>		<b>16,97,43,569.00</b>	<b>13,04,84,807.57</b>

In terms of our attached report of even date

For S. M. Mehta & Associates  
Chartered Accountants

*S. M. Mehta*  
Sankar Mukundrai Mehta  
Proprietor  
Membership No: 134453  
FRN : 130464W  
Date: 10/09/2015



For Focus Lighting & Fixtures Pvt. Ltd.

*Amit Vinod Sheth*      *Deepali Amit Sheth*      *N.V. Sheth*  
Amit Vinod Sheth      Deepali Amit Sheth      Nalini Vinod Sheth  
(Director)              (Director)              (Director)  
(DIN: 01468052)      (DIN: 01141083)      (DIN: 01714821)

# FOCUS LIGHTING & FIXTURES PRIVATE LIMITED

NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2015

## 2.1 Share Capital

	In Rs.	
Particular	31/03/2015	31/03/2014
<b>Authorized</b>		
150000 (150000) Equity Shares of Rs. 10/- Par Value	15,00,000.00	15,00,000.00
	15,00,000.00	15,00,000.00
<b>Issued</b>		
48600 (48600) Equity Shares of Rs. 10/- Par Value	4,86,000.00	4,86,000.00
	4,86,000.00	4,86,000.00
<b>Subscribed</b>		
48600 (48600) Equity Shares of Rs. 10/- Par Value	4,86,000.00	4,86,000.00
	4,86,000.00	4,86,000.00
<b>Paidup</b>		
48600 (48600) Equity Shares of Rs. 10/- Par Value Fully Paidup	4,86,000.00	4,86,000.00
	<b>4,86,000.00</b>	<b>4,86,000.00</b>

## 2.2 Reserve and Surplus

	In Rs.	
Particular	31/03/2015	31/03/2014
<b>Securities Premium</b>		
	1,89,14,000.00	1,89,14,000.00
	1,89,14,000.00	1,89,14,000.00
<b>Profit and Loss Opening</b>		
Amount Transferred From Statement of P&L	1,77,15,307.88	1,02,21,981.92
	1,08,98,455.38	74,93,325.76
	2,86,13,763.26	1,77,15,307.68
	<b>4,75,27,763.26</b>	<b>3,66,29,307.68</b>

## 2.3 Money Received Against Share Warrants

	In Rs.	
Particular	31/03/2015	31/03/2014
<b>Money Received Against Share Warrants</b>		
	0.00	0.00
	0.00	0.00

## 2.4 Share Application Money Pending Allotment

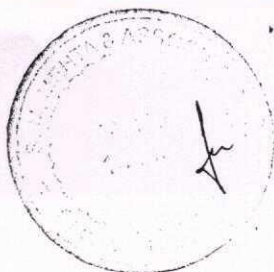
	In Rs.	
Particular	31/03/2015	31/03/2014
<b>Share Application Money Pending Allotment</b>		
	0.00	0.00
	0.00	0.00

## 2.5 Long Term Borrowings

	In Rs.	
Particular	31/03/2015	31/03/2014
<b>Term Loan</b>		
<b>Banks</b>		
<b>Secured</b>		
Hdfc Bank Ltd - Volkswagen Car Loan A/C No.19303091	4,73,452.96	7,88,563.96
<b>Others</b>		
<b>Unsecured</b>		
Amit V Sheth (Loan)	80,24,045.09	0.00
Sri Jay Pharma Exim Pvt. Ltd	11,32,049.08	11,32,049.00
Nalini V Sheth Loan	6,95,312.41	7,51,548.41
	<b>1,03,24,859.54</b>	<b>26,72,161.37</b>

## 2.6 Deferred Taxes

	In Rs.	
Particular	31/03/2015	31/03/2014
<b>Deferred Tax Assets</b>		
Deferred Tax Assets	1,68,775.84	11,835.47
	<b>1,68,775.84</b>	<b>11,835.47</b>



For Focus Lighting & Fixtures Pvt. Ltd. For Focus Lighting & Fixtures Pvt. Ltd.

Director

Director

## FOCUS LIGHTING & FIXTURES PRIVATE LIMITED

### 2.7 Other Long Term Liabilities

Particular	31/03/2015	31/03/2014
Other Long Term Liabilities	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

### 2.8 Long Term Provisions

Particular	31/03/2015	31/03/2014
Long Term Provisions	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

### 2.9 Short Term Borrowings

Particular	31/03/2015	31/03/2014
Loans repayable on demand		
Banks		
Secured		
Dena Bank A/C No. 013113011105	2,83,00,525.63	2,60,84,551.34
	<b>2,83,00,525.63</b>	<b>2,60,84,551.34</b>

### 3.0 Trade Payables

Particular	31/03/2015	31/03/2014
Aagam Lite	55,687.00	1,36,726.00
Abby Lighting & Switchgear Limited	16,031.00	0.00
Aebc Card No 3765-331267-51003 -Avs	3,17,628.27	67,361.00
Aebc Card No 3765-334557-81001-Sp	(0.85)	0.00
Aebc Card No 3765-334567-81000-Nag	1,35,640.00	0.00
Aebc Card No. 376535316151001 Ds	32,737.00	0.00
Akash Enterprise	46,323.00	0.00
Amplex Express P. Ltd	1,32,648.00	0.00
Anupam Stationery Plaza	0.00	1,065.00
Ashok Auto Accessories	12,551.52	0.00
Asiana Logistics	2,54,502.00	2,61,171.00
Atc Logistics	58,600.00	0.00
Atco Controls (I) P. Ltd	51,188.00	49,500.00
Atithi Devo Bhava Holidays	0.00	42,030.00
Belleza	17,751.00	17,751.00
C. B. Thakar & Co	40,500.00	0.00
C. Bhogilal West End	17,324.00	17,324.00
C. Bhogilal Trading Co. Pvt. Ltd.	10,000.00	10,000.00
Caps (I) P. Ltd.	21,094.00	0.00
Central Enterprises	0.00	5,51,183.00
Chandan Enterprises	47,926.00	47,926.00
Commercial Reprographers	0.00	30,000.00
Core Design	33,750.00	0.00
D. N. International	0.00	1,181.00
Designism	45,000.00	1,00,618.00
Dhl Express (I) P. Ltd.	5,27,119.88	1,33,795.33
Economic Hardware Centre	14,000.00	0.00
Economic Research India Pvt. Ltd.	14,000.00	0.00
Eltech Lighting Pvt Ltd	99,619.00	0.00
Enviro Appliances & Services Pvt. Ltd.	1,440.00	1,440.00
Era Fame Media Group	0.00	15,000.00
Euro Tech Design Systems Pvt Ltd	54,000.00	54,000.00
Fablink Enterprises	10,169.00	0.00
Friends Electricals ( Borivali)	0.00	4,67,724.90
Fulham (India) Pvt Ltd	9,61,156.00	0.00
Futuraa Lighting Company	0.00	1,03,067.00
Gls Lighting Solutions P. Ltd	92,402.00	0.00
Guardian Mouldtech	1,28,16,008.00	1,04,32,477.00
H. S. Octroi Service	0.00	6,397.00
Hardik Enterprises	5,761.00	0.00



For Focus Lighting & Fixtures Pvt. Ltd.

For Focus Lighting & Fixtures Pvt. Ltd.

Director

Director

N. V. Shekh

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

Harsh Enterprises	0.00	1,417.00
Hazel Project Lighting Co (India)	0.00	1,41,750.00
High Hope International Group Jiangsu	42,17,158.00	0.00
Honesty Metal Works	18,360.00	1,06,549.00
Intertek India Pvt. Ltd	29,952.60	0.00
Inventron Ag	8,20,855.14	8,20,855.14
J.K Brothers	0.00	3,618.00
Jigar Enterprise	12,144.00	0.00
Jigar Ghelani	0.00	1,40,795.00
Jigna Stationery & Xerox	20,852.00	25,106.00
Jordan Reflektorn Gmbh & Co. Kg.	0.00	5,858.36
Karuna Engineer & Consultant	0.00	15,912.00
Keec(I) Private Limited	18,539.00	0.00
Kismat Hardware (Nana Chowk)	0.00	13,323.00
Kleenair Cooling Services	0.00	5,750.00
Light Traders (Cr)	0.00	29,251.00
Lighting Sources	0.00	1,94,063.00
Lightstec Co., Limited	2,83,500.00	0.00
Logis-Tech India Pvt Ltd	6,51,518.00	1,06,722.00
Lotus Media	0.00	3,243.00
Mangalam Lites	2,56,444.00	2,52,000.00
Mr L.P.Chari,	2,841.00	0.00
Namrata Transport	0.00	13,000.00
Natech Solutions (India) Pvt. Ltd	0.00	12,472.00
Neha Enterprises	20,138.00	0.00
Network Inc	0.00	1,21,616.00
New Electric Trading Co.	0.00	2,288.00
New Vitality Outdoors Co., Limited	1,118.00	0.00
Nice Lamps	0.00	33,250.00
Nikhil Thanawala	85,053.00	0.00
Niraj Industries	22,61,062.50	18,80,751.26
Nirvana Lighting Pvt Ltd	0.00	1,02,938.00
Om Sai Packaging	0.00	2,310.00
Onetouch Ltd	0.00	13,15,932.00
Orient Octroi	46,715.00	29,119.00
Osram India P. Ltd	6,47,863.00	3,11,611.00
Pankaj Trading Co.	0.00	44,26,275.00
Perfect Coats	11,584.00	18,969.00
Perfectpac Industries	0.00	27,624.00
Philips India Limited	19,40,197.70	29,79,254.42
Pragati Offset Pvt Ltd	0.00	1,20,247.00
R.J Enterprises	0.00	1,98,252.56
Rajesh H. Mehta	0.00	4,58,730.00
Rameshwar Industries	10,58,687.50	0.00
Rays Lighting	22,500.00	0.00
Red Blue & Yellow	1,92,900.00	1,92,900.00
S.B Sales Corporation (Cr)	0.00	1,27,575.00
Shantilal & Brothers (Mfg. Dept)	2,73,19,255.00	1,64,79,257.00
Sheth Brothers	0.00	34,594.00
Shivaami Cloud Services Pvt. Ltd.	1,995.51	0.00
Shourya Lighting	4,47,406.00	1,75,292.00
Shree Arihant Metals	0.00	94,163.00
Shree Mahalaxmi Industries	4,016.00	0.00
Shree Rajeshwar Stationery & General Stores	11,862.00	0.00
Smooth Cargo	11,72,104.00	5,60,491.00
Srk Holidays P. Ltd	0.00	8,040.00
Stonecera Ceramics	0.00	275.00
Subham Enterprise	61,113.00	0.00
Sun Enterprise	0.00	2,005.00
Sunrise Couriers	64,467.00	0.00
Suresh Light House	20,53,036.00	54,55,461.00
T.Trans Logistics	5,258.00	0.00
Tci Xps - Bhiwandi	5,92,032.00	0.00
Tci Xps - Kandiwali	16,363.00	49,743.00



For Focus Lighting & Fixtures Pvt. Ltd.

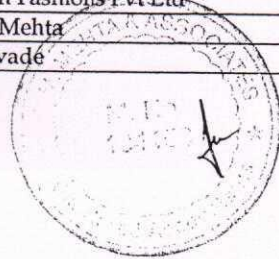
For Focus Lighting & Fixtures Pvt. Ltd.  
 Director: *[Signature]*  
 Director: *[Signature]*  
 Director: N-v-sheth

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

Tci Xps - Shahpur	0.00	5,15,855.00
Tej Lite	70,640.00	8,25,942.00
Thoughtshows And Events P. Ltd.	87,204.00	48,001.00
Tradelink Associates (Cr)	1,70,378.00	2,00,531.00
Transpole Logistics Pvt Ltd	0.00	3,40,565.10
Trykon Services	0.00	6,883.00
Trykon Systems	3,350.00	5,000.00
Vardhaman Computers	3,045.00	0.00
Vijaya Tools	0.00	42,500.00
Vimal Enterprises	27,20,025.00	29,20,151.00
Vj Media Works P. Ltd.	2,05,800.00	1,07,778.00
Yashika Dot Com	900.00	0.00
Zen Services And Consultants	0.00	5,000.00
Zhejiang Yankon Group Co., Ltd.	11,16,353.70	11,19,100.00
Zhongshan Guangqin Trade Co., Ltd	1,40,38,104.78	0.00
	<b>7,87,27,245.25</b>	<b>5,57,85,694.07</b>

**3.1 Other Current Liabilities**

Particular	31/03/2015	31/03/2014
<b>Current maturities of long-term debt</b>		
<b>Other payables</b>		
<b>Tax Payable</b>		
<b>Income Tax</b>		
VAT Tax Payable	0.00	20,20,990.11
Provision For Income Tax	1,10,620.00	16,66,230.00
<b>Other Current Liabilities</b>		
<b>Advances Received from Customer</b>		
3s India	0.00	2,99,451.00
Advance From Trx/ Plus Delars	45,411.00	0.00
Aishwarya Design Studio Pvt Ltd.	57,629.00	0.00
Akaal Enterprises	0.00	1,51,000.00
Alankar Gems And Jewellery Pvt Ltd	4,45,099.00	0.00
Alpha National Fire Safety Services Pvt Ltd	459.00	0.00
And Designs India Limited	3,601.00	0.00
Ankur Gupta	0.00	1,06,252.00
Arihant Lights	23,652.00	23,652.00
Arvind Lifesyle Brands Limited - Kishan	0.00	15,662.00
Asgar Shaikh	2,588.00	0.00
Ashok Bhekare	0.00	8,000.00
Ashwini Shende	0.00	111.00
Baggit India Pvt. Ltd.	0.00	84,985.00
Chanakya International Pvt Ltd	66,491.00	66,491.00
Chintamanis Nx	0.00	1,328.00
Darshana Devikar	0.00	9,825.00
Dharrna Bawree Fashion Llp	0.00	65,244.00
Diesel Fashion India Reliance Pvt. Ltd.	26,246.00	26,246.00
Dipti Maselkar	0.00	22,473.00
Divine Trinity Consultancy Services Llp	0.00	1,00,000.00
Elite Auto Link	10,377.00	0.00
Friends Electrical Borivali	3,376.00	0.00
Indian Fashions Marketing Pvt. Ltd	0.00	1,41,667.00
J K Lights	0.00	4,590.00
Jainsons Emporio Pvt Ltd	0.00	39,850.00
Jalna Medical Foundation & Research Centre Pvt. Ltd	0.00	12,849.00
Jaycee Homes Pvt Limited	449.00	0.00
Jerry Hu	325.97	0.00
Jyoti Electricals	1,080.00	1,080.00
K.P Enterprises	434.00	0.00
Kajal Singhi	17,675.00	0.00
Kalakshetra	3,00,000.00	0.00
Kalanikethan Fashions Pvt Ltd	43,594.00	43,594.00
Kalpesh S. Mehta	0.00	24,800.00
Kalpesh Pawade	4,201.00	0.00



For Focus Lighting & Fixtures Pvt. Ltd.

*Director*  
Director

For Focus Lighting & Fixtures Pvt. Ltd.

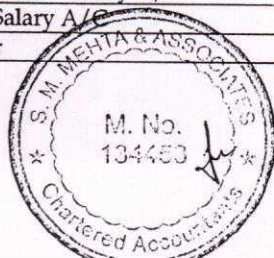
*Director*  
Director

For Focus Lighting & Fixtures Pvt. Ltd.

*N-v-shen*  
Direct

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

Kandoi Bhogilal Mulchand	47,663.00	0.00
Khazana Jewellery P. Ltd.	12,351.00	0.00
Khushalani And Co	1,856.00	0.00
Kothari Jewellers	0.00	81,624.00
Krishan Kant Paliwal	0.00	30,498.00
Kyara Fashion	22,949.00	22,949.00
Ladle	0.00	35,593.00
Laxmi Trading Company	1,673.00	0.00
Lepsy Finance And Investment Pvt. Ltd. (Carron)	9,654.00	0.00
Mangesh Palav	0.00	4,908.00
Manoj Bhavarthe	0.00	6,060.00
Maruti Fashions Forum,	95,100.00	0.00
Men Dot Com Retail Llp	1,51,875.00	0.00
Mitul Enterprises Pvt. Ltd	0.00	1,87,722.00
Nandkumar Madke	0.00	(6,106.00)
Narayan Ramchandra	0.00	6,259.00
Naresh Kumar	36,151.50	0.00
Nikitesh More	0.00	7,438.00
Paritosh Lifestlye	20,475.00	0.00
Parsoli Motor Works Pvt. Ltd.	0.00	1,94,906.00
Payal Jain Bafna	13,500.00	0.00
Phani Chandra	1,06,670.00	0.00
Pramod Mandavkar	0.00	13,800.00
Prasantjeet	0.00	2,845.00
Punam Mahesh Sawat	0.00	10,028.00
Ravindra K. Gadekar	0.00	6,259.00
Raymond Premium Apparel	5.00	0.00
Sandeep Madke	0.00	7,761.00
Sanjay Agarwal	7,000.00	0.00
Shamsher	0.00	16,805.00
Shoppers Stop Clinique Malad	0.00	14,625.00
Shoppers Stop Ltd	64,733.00	0.00
Shoppers Stop Ltd Andheri	3,48,715.00	0.00
Shoppers Stop Ltd Clinique Malad	14,625.00	0.00
Shoppers Stop Ltd Lower Parel	1,70,099.00	0.00
Sugar N Spice Restaurants Pvt Ltd	4,180.00	0.00
Suresh Chand Dinesh Chand Saree Showroom	20,000.00	0.00
Suresh Kori	0.00	7,194.00
Sweetoo Apperals	13,500.00	0.00
V R Pawar Sarees Pvt Ltd	0.00	15,915.00
Vaibhav Empire Pvt Ltd	0.00	4,90,523.00
Varma Contruction	2,25,000.00	0.00
Vijay Karthik	7,649.00	0.00
Vijaya Bharathi Motors Ltd	0.00	4,75,735.00
Vijaykumar Kori	0.00	(136.00)
Zuber Sakharkar	0.00	12,800.00
<b>Salary Payable</b>		
Amitraj Girdhar Salary A/C	0.00	95,674.00
Amrita Jee	0.00	44,800.00
Anil N Patel	0.00	(2,12,538.00)
Chetan Pravin Trivedi (Fee)	0.00	2,25,000.00
Gaurav Ranjan Srivastava	0.00	30,498.00
Harish Bhandarkar	0.00	65,397.00
Janak Chiman Solanki	0.00	6,627.00
Jitesh Doshi Salary A/C	0.00	47,175.00
Jothiganesh J. - Salary A/C	0.00	88,590.00
Kalpesh Parkar	0.00	(1,903.00)
Kishan Praful Dave Salary A/C	0.00	78,317.00
Manohar Dhopat	0.00	7,761.00
Mehul Waghela	0.00	7,761.00
Nishant Pal	0.00	30,498.00
Pallavi Sonkamble - Salary A/C	0.00	24,388.00
Rajan Juneja Salary A/C	0.00	30,284.00
Rajesh Nawar	0.00	(73,923.00)



For Focus Lighting & Fixtures Pvt. Ltd.

For Focus Lighting & Fixtures Pvt. Ltd.

Director

Director

N-v-shedh

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

Reena Makwana	0.00	20,206.00
Rohitdas Fage	0.00	5,864.00
Santosh Prasad Salary A/C	0.00	(78,247.00)
Shashikant Gaud	0.00	49,681.00
Uttam Paliwal	0.00	77,578.00
Vinod Jain	0.00	82,093.00
<b>Reimbursement of Expenses to Employees</b>		
Amit Raj ( Commission)	3,53,067.00	0.00
Amit Raj Expense A/C	0.00	22,545.00
Amrita Jee ( Commission A/C)	39,253.00	0.00
Amrita Jee Expenses A/C	3,526.00	0.00
Ashish B.V Exp	(5,000.00)	0.00
Charmi Gandhi(Exp)	3,325.00	0.00
Chetan Pravin Trivedi (Exp. A/C)	50,555.00	1,39,183.00
Gaurav Ranjan Srivastava Exp	0.00	6,799.00
Jitesh Doshi (Expenses)	4,750.00	1,000.00
Jothiganesh J. ( Exp)	0.00	6,120.00
Kalpesh Mehta Exp A/C	30,990.00	26,400.00
Kishan Dave ( Commission)	1,14,275.00	0.00
Kishan Dave ( Expenses)	5,000.00	22,687.00
Krishan Kant Paliwal Exp	0.00	13,891.00
Mohd Faiyazuddin Shaikh - Exp	2,450.00	0.00
Nishant Pal Exp	19,265.00	13,126.00
Pallavi P. Sonkamble (Expenses)	0.00	1,525.00
Provision For Audit Fees	52,980.00	11,236.00
R Nagendra ( Commission )	90,031.00	0.00
R Nagendra Exp	41,237.00	13,774.00
Rajan Juneja -Exp	4,060.00	3,368.00
Rajesh Nawar (Expenses)	(9,282.00)	(5,741.00)
Samit Karmakar Exp	11,410.00	0.00
Santosh Prasad (Expenses)	3,144.85	14,315.00
Shamsher (Exp)	0.00	25,949.00
Subhav Seghal Expense A/C	10,100.00	0.00
Sumant Pai (Exp)	31,799.00	0.00
Uttam Paliwal J ( Expenses)	38,568.00	16,759.00
	8,95,503.85	332,936.00
	<b>34,54,235.32</b>	<b>75,66,892.11</b>

**3.2 Short Term Provisions**

In Rs.

Particular	31/03/2015	31/03/2014
<b>Tax Provision</b>		
Other Tax		
Tds On Commission	84,640.00	2,81,117.00
Tds On Contract	76,383.00	42,579.00
Tds On Professional Fess	44,646.00	48,540.00
Tds On Salary	7,14,871.00	7,97,840.00
Late Filing of TDS Return Fees Payable	2,400.00	0.00
Provision Of Pt For Employees	0.00	90,125.00
<b>Total</b>	<b>9,22,940.00</b>	<b>12,60,201.00</b>

**3.4 Inatangible assets**

In Rs.

Particular	Gross				Amortisation					Impairment				Net	
	Open ing	Addi tion	Deduc tion	Closing	Open ing	Duri ng Perio d	Dedu ction	Othe r Adj.	Closing	Open ing	Durin g Period	Revers al	Closing	Closi ng	Open ing
Grand Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Previous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



For Focus Lighting & Fixtures Pvt. Ltd.

Director

For Focus Lighting & Fixtures Pvt. Ltd.

Director

N.v. Sheth  
Director

3.3 Tangible assets

In Rs.

Particular	Gross			Depreciation			Impairment			Net			
	Opening	Addition	Deduction	Closing	Opening	During Period	Deduction	Other Adj.	Opening	During Reversal Period	Closing	Opening	Closing
Building													
New Office No.1019	5,531,590.00			5,531,590.00	802,081.00	236,475.45			1,039,556.45			4,493,033.55	4,729,509.00
Office-Goregoan	7,355,804.00			7,355,804.00	1,690,097.10	283,285.35			1,979,382.45			5,382,421.55	5,665,706.90
<b>Total</b>	<b>12,887,394.00</b>			<b>12,887,394.00</b>	<b>2,492,178.10</b>	<b>519,760.80</b>			<b>3,011,938.90</b>			<b>9,875,455.10</b>	<b>10,395,215.90</b>
Office Equipments													
Mobile Phone	124,215.00	91,406.00		215,621.00	51,813.00	44,972.87			96,785.87			118,835.13	72,402.00
Office Equipment	117,686.00	39,938.00		157,624.00	20,189.00	15,814.42			36,003.42			121,620.58	97,497.00
Air Conditioner	518,376.00	92,900.00		611,276.00	187,624.00	52,162.11			239,786.11			371,489.89	330,752.00
Inverter	33,333.33			33,333.33	5,967.00	3,806.66			9,773.66			23,559.67	27,366.33
Water Purifier Machine	21,830.00			21,830.00	5,230.00	2,309.06			7,539.06			14,290.94	16,600.00
Refrigerator	9,107.00			9,107.00	3,297.00	808.17			4,105.17			5,001.83	5,810.00
Micro Wave Oven	3,840.00			3,840.00	1,390.00	340.80			1,730.80			2,109.20	2,450.00
Lcd Tv	251,472.00			251,472.00	36,922.00	29,843.91			66,765.91			184,706.09	214,550.00
Coffee Machine	130,375.00			130,375.00	47,189.00	11,571.17			58,760.17			71,614.83	83,186.00
Card Punching Machine	25,266.00			25,266.00	8,421.00	2,064.94			10,485.94			12,780.06	14,845.00
<b>Total</b>	<b>1,233,500.33</b>	<b>224,244.00</b>		<b>1,457,744.33</b>	<b>368,042.00</b>	<b>163,694.11</b>			<b>531,736.11</b>			<b>926,008.22</b>	<b>865,598.33</b>
Computer Equipments													
Computer	1,711,124.99	2,290,326.00		4,001,450.99	722,493.00	768,753.03			1,491,246.03			2,510,204.96	988,631.99
<b>Total</b>	<b>1,711,124.99</b>	<b>2,290,326.00</b>		<b>4,001,450.99</b>	<b>722,493.00</b>	<b>768,753.03</b>			<b>1,491,246.03</b>			<b>2,510,204.96</b>	<b>988,631.99</b>
Other Equipments													
Die Casting Die	137,219.00			137,219.00	49,665.00	12,178.76			61,843.76			75,375.24	87,554.00
Epbx	42,612.00			42,612.00	15,423.00	3,781.99			19,204.99			23,407.01	27,189.00
Colouring Meter	259,319.00			259,319.00	36,071.27	36,071.27			36,071.27			223,247.73	259,319.00
Electrical Fittings	721,430.00			721,430.00	99,026.00	86,576.40			185,602.40			535,827.60	622,404.00
<b>Total</b>	<b>1,160,580.00</b>			<b>1,160,580.00</b>	<b>164,114.00</b>	<b>138,608.42</b>			<b>302,722.42</b>			<b>857,857.58</b>	<b>996,466.00</b>
Furniture And Fixtures													
Furniture And Fixtures	5,599,102.04	812,953.00		6,412,055.04	1,382,428.00	855,496.22			2,237,924.22			4,174,130.82	4,216,674.04
Motor Vehicles													
Motor Car	3,288,504.00			3,288,504.00	1,805,784.00	383,876.21			2,189,660.21			1,098,843.79	1,482,720.00
<b>Total</b>	<b>3,288,504.00</b>			<b>3,288,504.00</b>	<b>1,805,784.00</b>	<b>383,876.21</b>			<b>2,189,660.21</b>			<b>1,098,843.79</b>	<b>1,482,720.00</b>
<b>Grand Total</b>	<b>25,880,205.36</b>	<b>3,327,523.00</b>		<b>29,207,728.36</b>	<b>6,935,039.10</b>	<b>2,830,188.79</b>			<b>9,765,227.99</b>			<b>19,442,500.47</b>	<b>18,945,166.26</b>
Previous	22,273,284.36	3,606,921.00		25,880,205.36	4,269,156.10	2,665,883.00			6,935,039.10			18,945,166.26	18,004,128.26

For Focus Lighting & Fixtures Pvt. Ltd.  
 For Focus Lighting & Fixtures Pvt. Ltd.  
 Director



*[Signature]*  
 Director

*[Signature]*  
 Director

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

3.5 Capital work-in-progress

Particular	In Rs.	
	31/03/2015	31/03/2014
Capital Work-in-Progress	0.00	0.00
	0.00	0.00

3.6 Intangible assets under development

Particular	In Rs.	
	31/03/2015	31/03/2014
Development Cost Gross Opening	0.00	0.00
Addition	0.00	0.00
Deduction	0.00	0.00
Development Cost Gross Closing	0.00	0.00
Accumulated Amortisation Opening	0.00	0.00
Amortisation During Period	0.00	0.00
Deductions	0.00	0.00
Other Adjustments	0.00	0.00
Accumulated Amortisation During Period Closing	0.00	0.00
Accumulated Impairment Opening	0.00	0.00
Impairment During Period	0.00	0.00
Reversal Of Impairment	0.00	0.00
Accumulated Impairment During Period Closing	0.00	0.00
Development Cost Net Opening	0.00	0.00
	0.00	0.00

3.7 Non-current investments

Particular	In Rs.	
	31/03/2015	31/03/2014
Non Current Investments	0.00	0.00
	0.00	0.00

3.9 Long-term loans and advances

Particular	In Rs.	
	31/03/2015	31/03/2014
Loans and advances to others	0.00	0.00
	0.00	0.00

4.0 Other non-current assets

Particular	In Rs.	
	31/03/2015	31/03/2014
Other Non Current Assets		
Unsecured, Considered Good	0.00	0.00
	0.00	0.00

4.1 Current investments

Particular	In Rs.	
	31/03/2015	31/03/2014
Other current investments		
NonTrade Unquoted		
Fixed Deposit Customs Gurantee Dena Bank	8,82,982.00	0.00
Fixed Deposit Lc Buyers Cr Dena Bank	14,19,396.00	0.00
Fixed Deposit 2982 Dena Bank	5,56,410.00	0.00
Fixed Deposit Margin Lc Dena Bank	6,02,795.00	0.00
Fixed Deposit Lc Margin Dena Bank	17,02,409.00	0.00
Fixed Deposit 5688 Dena Bank	6,86,500.00	0.00
Fixed Deposit 6589 Dena Bank	6,23,000.00	0.00
Fixed Deposit 2718 Dena Bank	6,00,021.00	0.00
Interest On Fixed Deposit Of Dena Bank	41,454.00	0.00
	71,14,967.00	0.00



(Stamp)  
For Focus Lighting & Fixtures Pvt. Ltd.

For Focus Lighting & Fixtures Pvt. Ltd.  
*[Signature]*  
Director

For Focus Lighting & Fixtures Pvt. Ltd.  
*[Signature]*  
Director

For Focus Lighting & Fixtures Pvt. Ltd.  
*[Signature]*  
N-V-Shekh  
Director

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

4.2 Inventories

Particular	In Rs.	
	31/03/2015	31/03/2014
Finished Goods		
Closing Stock	5,56,12,499.00	3,03,74,786.00
	<b>5,56,12,499.00</b>	<b>3,03,74,786.00</b>

4.3 Trade receivables

Particular	In Rs.	
	31/03/2015	31/03/2014
Trade Receivable		
Unsecured considered good		
3s India	15,513.17	0.00
Abril Retention 5%	66,945.00	0.00
Adi Nirman Infrastructure Pvt. Ltd	0.00	33,750.00
Aditya Birla Retails Limited	1,72,765.14	22,41,804.00
Airspace Infrastructure Private Limited	5,52,385.00	0.00
Aksara Trading Company	12,691.00	0.00
Amandeep Lightings	56,688.00	0.00
And Designs India Limited	0.00	19,07,572.00
Anjalika Bakers And Confectioners	36,703.00	1,00,000.00
Anmol Bijouterie Pvt Ltd	67,782.00	0.00
Aref Abdul Sattar Textiles Pvt .Ltd.	4,95,261.00	27,125.00
Argil	0.00	3,144.00
Arvind Lifeslytle Brands Limited - Uttam	16,359.00	0.00
Arvind Limited	5,48,165.00	3,85,255.25
Asaya Home Decor Llp	3,90,704.00	0.00
Atul Singh [ Demo Sample]	3,489.00	0.00
Aura Lights	0.00	281.00
Autovikas Sales & Service Pvt. Ltd.	0.00	1,81,072.00
Aza Fashion P. Ltd	0.00	2,96,570.00
Baroda Home Appliances	14,21,708.00	27,48,424.00
Bawree Fashions Pvt. Ltd.	51,188.00	2,75,721.00
Beckon Enterprises	8,10,562.00	0.00
Bhagwandas & Co.	2,73,688.00	0.00
Biba Apparels Pvt Ltd	0.00	1,15,467.00
Blue Rays	3,970.00	5,80,100.00
Bright Light (Pallavi)	8,467.00	0.00
Bright Lights	24,919.00	0.00
Brij Lal Khattar	0.00	3,375.00
Brooks Brothers India Private Limited	44,217.00	13,61,443.00
Burger King India Private Limited	20,62,191.00	0.00
C G Lifestyle	7,51,612.00	0.00
Candela Lighting Systems Pvt Ltd	33,456.00	0.00
Casa Marketing	73,556.00	0.00
Casa Marketing Pvt Ltd (Hyderabad)	28,901.00	0.00
Celio Future Fashion Ltd	25,369.75	7,20,220.00
Charley Jimenez	1,000.00	0.00
Chetan Pravin Trivedi	7,594.00	0.00
Chir	2,48,063.00	0.00
Chirag Patel	15,750.00	0.00
Choice	0.00	70,890.00
City Lights	5,411.00	5,411.00
City Marketing	(13,865.00)	48,490.00
C-Lai The Clothier	94,448.75	3,57,244.00
Classic Motors India Pvt Ltd.	6,750.00	6,750.00
Colorbar Cosmetics Pvt. Ltd.	20,318.00	20,318.00
Colorplus Fashions Ltd	46,867.00	1,72,227.00
Concept Designers & Engineers Consultants	16,200.00	16,200.00
Concorde Motors (India) Ltd.	(6,373.00)	1,02,900.00
Concorde Motors (India) Ltd.(Tata Motors)	1,687.00	0.00
Craftsmen Works (Amrita)	2,47,643.00	0.00
Creative Pulse Marketing Pvt. Ltd.	5,63,176.00	0.00
Crescentlite	(12,504.00)	99,186.00



For Focus Lighting & Fixtures Pvt. Ltd.

*[Signature]*  
Director

For Focus Lighting & Fixtures Pvt. Ltd.

*[Signature]*  
Director N.v. Sheeth

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

Crossword Bookstores Ltd.	7,568.00	7,568.00
D N Traders	7,64,123.00	62,757.00
D S Tailors And Readymades Private	1,688.00	0.00
Dahanukar Associates	0.00	3,713.00
Daman Ganga Board Mills Pvt. Ltd.	3,825.00	0.00
Dave Electricals	10,925.00	1,35,304.00
Dawn Enterprise	7,594.00	0.00
Dca Workshop	25,693.00	0.00
Deccan Impex	0.00	2,30,045.00
Deepsun Sales Corporation	15,54,645.00	5,45,187.00
Diana Retail P. Ltd	27,000.00	0.00
Disha Retail Fixtures Pvt. Ltd.	1,39,577.00	98,389.00
Divine Trinity Consultancy Services Llp	1,17,643.00	0.00
Diwakar Electricals.	0.00	2,12,669.00
Dlf Brand Ltd	11,81,359.00	11,73,313.00
Donaa Kids & Ladies	5,06,157.00	0.00
Dr. Laxmi Sindura	6,686.00	0.00
Dulhan Fasion Garments P. Ltd.	54,113.00	0.00
Elco Lights	48,263.00	0.00
Electric Trading Co.	3,150.00	3,150.00
Eljay Enterprises,	33,469.00	0.00
Emami Frank Ross Ltd.	55,904.00	3,39,268.00
Enersave Lighting Solutions Pvt Ltd	2,14,755.00	0.00
Ethos Limited	1,238.00	0.00
Fifth Dimension	3,84,110.00	3,84,110.00
First Moon Exports P. Ltd.	8,100.00	0.00
Flux Lighting	3,227.00	57,453.00
Forever 21,	0.00	3,14,888.00
Fragrance Shop Pvt. Ltd	0.00	3,27,206.00
Friends Combine	2,30,611.00	0.00
Friends Electricals (Dr)	16,032.00	16,032.00
Frontline Retail India Pvt.Ltd.	2,28,321.00	0.00
Future Lite	7,140.00	7,140.00
G. Mody & Sons (Chetan)	0.00	2,10,734.00
Ganak Textiles	33,388.00	0.00
Gemini Global Engg Pvt Ltd,	76,951.00	0.00
Glitz Light Gallary	6,00,575.00	0.00
Globus Stores P. Ltd.	3,35,328.00	1,15,860.00
Gowri Gopal Hospital P. Ltd	15,000.00	0.00
Gurram Venkateswarlu Textiles P Lt	1,39,781.00	71,156.00
H F Lights	1,66,620.00	56,177.00
Hans Corporation	0.00	39,319.00
Hattrick Sports	0.00	9,614.00
Hemlata Bawree Fashion Llp	0.00	2,67,850.00
Hi - Lite Marketing	3,49,299.00	0.00
Hi Fi Solutions	3,26,808.00	0.00
Hill Crest 2 Co-Operative Housing Society Ltd	22,950.00	0.00
Hind Creation	1,125.00	0.00
Hiralal & Sons	(1,65,350.00)	3,41,287.00
Hotel Daspalla	64,597.00	0.00
Hotel Sudarshan	36,029.00	0.00
Ijb Hotels Pvt. Ltd	59,233.00	36,619.00
Imp Powers Ltd	17,719.00	0.00
Indian Fashions Marketing Pvt. Ltd	2,88,635.00	0.00
Infinite Displays India P Ltd	17,550.00	0.00
Infiniti Retail Ltd.	13,17,753.75	13,91,427.25
Infinity Cars Pvt. Ltd	0.00	8,305.00
Infinity Products Solutions	2,41,187.00	0.00
Innovation Design Drapes	4,113.00	0.00
J C Brothers Retail P. Ltd.	0.00	13,500.00
J C Retail India Pvt. Ltd	1,05,469.00	36,40,308.00
J D Fashions	1,125.00	0.00
J K Lights	58,837.00	0.00
J. R Electro Controls & Associates	5,288.00	0.00



For Focus Lighting & Fixtures Pvt. Ltd.

For Focus Lighting & Fixtures Pvt. Ltd.  
Director

N.V. Sheeth  
Director

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

Jabalpur Motors Ltd	0.00	2,038.00
Jade Blue Life Style India Ltd	(15,536.00)	8,27,270.00
Jade Blue Lifestyle India Ltd (Nishant)	0.00	2,06,719.00
Jagriti Fashion Pvt. Ltd (Binge)	2,09,401.00	0.00
Jai Gurudev Light House	17,163.50	8,837.00
Jainam Clothing Pvt. Ltd.	0.00	24,638.00
Jainsons Emporio Pvt Ltd	2,14,881.00	0.00
Jainsons Lights (P) Ltd,	6,300.00	0.00
Janvi Electrical	(40,603.00)	2,23,309.00
Jeetendra N. Rupasari	1,62,647.00	0.00
Jeetu Narwani	10,687.00	10,687.00
Johnson Watch Company Pvt Ltd.	0.00	6,705.00
Just Connect	22,847.00	0.00
Kalaniyojan & Associates	39,836.00	96,723.00
Kalanjali Art & Crafts	0.00	7,55,432.00
Kalpakaaru Projects P. Ltd	8,396.00	0.00
Kalpesh Mehta [Samles/Demo]	1,04,587.00	0.00
Kanjimull Lachhman Dass Jewellers Pvt Ltd.,	4,500.00	0.00
Kapil Sharma	6,150.00	0.00
Khazana Jewellery P. Ltd.	0.00	1,57,500.00
Kiran Electric Company	3,09,162.00	20,196.00
Kirti Telnet P. Ltd	30,600.00	0.00
Kirti Telnet Pvt Ltd. (Kishan)	0.00	7,481.00
Kohinoor Cloth Stores	0.00	92,812.00
Kumar Trading Corporation	2,32,292.00	0.00
Ladle	12,848.00	0.00
Landmark Central Market Co. W.L.L	21,93,394.77	0.00
Laxmi Cotton Master	2,363.00	0.00
Laxmi Enterprises	28,130.00	0.00
Laxmichand Kenia	0.00	51,680.00
Lifestyle International P. Ltd.	35,71,798.35	6,95,254.10
Liganova India Brandretail P. Ltd.	0.00	8,438.00
Light House	5,414.00	23,904.00
Light Inside	9,52,506.00	3,29,999.00
Light Traders	0.00	56,897.00
Littoria Lighting Company	(10,072.00)	5,100.00
London Home International	3,83,696.00	2,47,500.00
Lt & Company	62,832.00	37,434.00
Lucero Lighting	72,000.00	11,250.00
Lucky Retail Stores	0.00	36,000.00
Lumens	0.00	10,969.00
Lumens Project Lighting	0.00	20,264.00
Lumiere	2,062.00	0.00
Lux Concepts	0.00	4,35,566.00
M 3 Lighting Llp	47,854.00	16,36,986.00
Maadhukar Vishwakarma	12,488.00	0.00
Madura Garments Life Style Retail Co Ltd.	4,89,375.00	0.00
Mahesh Shah.	52,369.00	0.00
Major Brand (I) P. Ltd.	0.00	2,36,264.75
Mangalya Shopping Mall	76,136.00	0.00
Mangii Cafes P. Ltd.	7,695.00	0.00
Margararshi Chit Fund P. Ltd	0.00	44,487.00
Marks & Spencer Reliance India P. Ltd.	0.00	76,331.00
Maspar Industries (P) Ltd.	0.00	37,853.00
Mayuresh Srikant Gore	0.00	17,494.00
Meera Electricals.	1,00,688.00	0.00
Meri Life Sciences P. Ltd.	11,757.00	0.00
Micron Elechicals (Phani)	1,44,022.00	5,52,756.00
Million Enterprise	225.00	0.00
Mineral Fashions P. Ltd.	0.00	10,589.00
Monica Silk & Handloom Sarees	1,00,444.00	0.00
Mota Collection	0.00	59,468.00
Mr. Jatin Upadhyay	338.00	0.00
Mr. M Swaminathan	3,330.00	0.00



For Focus Lighting & Fixtures Pvt. Ltd.

Director  
 Director  
 N.V. Shekh

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

Mr.Navin	0.00	50,000.00
Munot Mens Wear	1,77,125.00	0.00
Murlidhar S. Sadarangani	15,517.00	938.00
NS Concretes (P) Ltd	36,057.00	0.00
Nagrik Electric Corporation	14,901.00	2,24,635.00
Narmada Trading Agency	39,709.00	0.00
Nathumal & Sons	12,376.00	12,376.00
Neelamber Co- Op Housing Society Ltd.	1,60,122.00	0.00
Neerus Ensembles P. Ltd.	2,30,007.00	2,69,583.00
Neminath Electricals	2,24,379.00	3,01,909.00
New Era Lighting	7,05,300.00	2,76,228.00
New Vaishnavi Electricals	1,032.00	1,032.00
Nikitesh	18,000.00	0.00
Nishant Pal [ Demo Sample]	29,873.00	0.00
Nitin Electricals	33,660.00	0.00
Omnitech Engineers & Consultants	6,131.00	0.00
Only Stores	17,086.00	0.00
P.V.Sunil Kumar	1,125.00	0.00
Pacifica Hotels Bangalore Project P. Ltd	16,739.00	0.00
Pandit Automotive Pvt Ltd,	0.00	1,09,950.00
Pantaloons Fashion & Retail Limited ( Bhiwandi)	79,781.00	0.00
Pantaloons Fashion & Retail Ltd.	0.00	5,03,023.00
Pantaloons Fashion & Retail Ltd. ( Kalyan)	9,97,106.00	17,186.00
Panvik Electricals	61,608.00	0.00
Paresh Parmar	61,317.00	0.00
Parsoli Motor Works Pvt. Ltd.	4,332.00	0.00
Pashankar Behede Auto Pvt. Ltd.	0.00	1,28,993.00
Payal Saree	77,725.00	0.00
Perumalla Associates	17,775.00	0.00
Piotech Lighting & Switchgears	6,015.00	0.00
Planet House Of Light Decor	44,158.00	0.00
Plush	1,83,052.00	0.00
Pokarna Limited	72,000.00	0.00
Pooja Suchanti Shah.	88,695.00	0.00
Prabhat Saraf (Jitesh)	4,27,001.00	0.00
Prabhat Saraff	0.00	92,130.00
Pradip Morje	1,773.00	0.00
Prakash Retail Pvt Ltd	869.00	1,72,854.00
Praya Retail	0.00	10,575.00
Prestige Fashions Pvt. Ltd	30,423.00	0.00
Prism Lights	29,376.00	0.00
Punjab Retail Pvt Ltd.	34,425.00	0.00
Punjabi Electric Store	3,60,984.00	0.00
R D Motors Pvt. Ltd.	5,400.00	0.00
R Nagendra [ Demo Sample]	10,913.00	0.00
R.Kumar	1,013.00	0.00
Rainbow Electric Co.	9,665.90	78,744.00
Rajan Juneja [Sample For Demo]	1,14,783.00	0.00
Ramavtar Prajapati	0.00	5,850.00
Raymond Apparel Ltd	13,02,093.00	8,55,683.00
Raymond Ltd.	16,91,431.00	1,79,285.13
Reliance Brands Limited	16,36,002.00	7,45,938.00
Reliance Lifestyle Holdings Ltd.	7,24,674.00	6,66,147.00
Reliance Retail Ltd.	47,92,576.00	0.00
Reliance Style Fashion India Ltd.	66,218.00	80,168.00
Reliance Trends Limited	6,750.00	3,73,908.00
Remember Trends	4,900.00	0.00
Rhea Retail Pvt Ltd	7,91,433.00	26,52,590.00
Riddhi Siddhi Infraprojects Pvt.Ltd.	12,375.00	0.00
Rishav Lights	30,157.00	0.00
Rmj Motors Private Ltd.	5,100.00	0.00
Rna Resources Group Ltd	18,23,094.00	0.00
Rod Retail P. Ltd.	2,36,893.00	2,31,372.00
Rubycon (India)	26,959.00	5,333.00



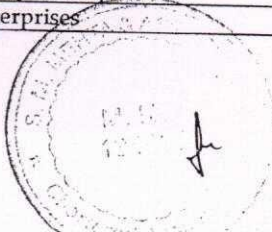
For Focus Lighting & Fixtures Pvt. Ltd.

For Focus Lighting & Fixtures Pvt. Ltd.  
Director

N.V. Shekhar  
Director

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

S K Alliance	6,273.00	0.00
Sagar Pallazio Permises Co-Op Society Ltd.	18,564.00	0.00
Sahangir Alam [Samles/Demo]	4,727.00	0.00
Sai Hanumesh Trading Co.	23,634.00	1,45,095.00
Sajanand Electrical Company	7,439.00	7,439.00
Samudra Electronic System Pvt Ltd	6,192.00	2.00
Sanetor Plus	0.00	67,950.00
Sanetor Raymond	(7,059.00)	36,816.00
Sanghavi Infocom	0.00	10,013.00
Sanjeev Sarin	2,250.00	0.00
Sanro Systems (Uttam)	30,549.00	0.00
Santosh Prasad	33,638.00	0.00
Saroj Sales Organisation (Amrita)	26,911.00	0.00
Sayog Enterprise	3,319.00	0.00
Shah Enterprises	10,980.00	0.00
Shailendra Surana	1,407.00	1,407.00
Shakti Sports	0.00	6,27,805.00
Shamanjwali Metals P. Ltd (Kolkata)	41,750.00	0.00
Shams Enterprise	26,157.00	0.00
Shidhartbhai Savaliya	0.00	15,711.00
Shimmer Lights	21,785.00	0.00
Shirt Company (India) Limited	4,466.00	0.00
Sholapur Lights And Cables	(18,259.00)	3,56,425.00
Shoppers Stop - Retention Amt	33,55,163.78	27,13,513.78
Shoppers Stop Limited	0.00	59,292.00
Shoppers Stop Limited Chandinagar	0.00	20,026.00
Shoppers Stop Limited Amritsar	0.00	8,627.00
Shoppers Stop Limited Andheri	52,659.00	1,94,828.00
Shoppers Stop Limited Bandra	0.00	14,92,778.00
Shoppers Stop Limited Bangalore	0.00	15,61,609.00
Shoppers Stop Limited Delhi	0.00	6,963.00
Shoppers Stop Limited Gurgoan	0.00	1,24,606.00
Shoppers Stop Limited Kolkata	44,98,864.00	41,580.00
Shoppers Stop Limited Pune	0.00	5,906.00
Shoppers Stop Limited Raipur	1,25,831.00	4,12,367.00
Shoppers Stop Limited Surat	14,738.00	14,738.00
Shoppers Stop Limited Thane	0.00	7,480.80
Shoppers Stop Limited Vadodara	58,251.00	58,251.00
Shoppers Stop Ltd - Jaipur	16,298.00	16,298.00
Shoppers Stop Ltd B Int Airport	8,63,099.00	0.00
Shoppers Stop Ltd Bangalore Airport	1,89,463.00	0.00
Shoppers Stop Ltd Chandigarh	20,026.00	0.00
Shoppers Stop Ltd Clinique Saket	2,37,247.00	0.00
Shoppers Stop Ltd Garuda Ffnsf Bangl	2,97,373.00	0.00
Shoppers Stop Ltd Gaurda Mall Gf	1,79,832.00	0.00
Shoppers Stop Ltd Lower Parel	1,78,449.00	0.00
Shoppers Stop Ltd Mac Dlf Saket	4,80,673.00	0.00
Shoppers Stop Ltd Malad Renovation	1,49,537.00	0.00
Shoppers Stop Ltd New Delhi	25,515.00	0.00
Shoppers Stop Ltd Phoenix Bang	59,063.00	0.00
Shoppers Stop Ltd Vizag	75,051.00	0.00
Shoppers Stop Vivacity [Cllinique]	0.00	1,22,850.00
Shree Abirami Eswar Stores	0.00	17,530.00
Shree Nakodaa	0.00	20,302.00
Shree Sarathi Electrcals	7,633.00	75,892.00
Shree Shivam Attires P. Ltd- Nagpur	74,604.00	0.00
Shree Textile	5,946.00	0.00
Shreenath Agency	1,63,757.00	0.00
Shrenik Patel (Nishant)	15,169.00	23,344.00
Shrenik Patel [ Kishan Dave]	6,750.00	4,74,750.00
Shri Darshana Trading Company	74,288.00	0.00
Shring Apparels	11,600.00	0.00
Siddhi Vinayak Corporation	3,600.00	3,600.00
Sigma Enterprises	0.00	11,575.00



For Focus Lighting & Fixtures Pvt. Ltd.

*Director*  
Director

*N-v-s hekh*  
Director

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

Smita Garments	11,250.00	0.00
Solange Retail P. Ltd.	19,19,881.00	9,48,630.00
Sona International	0.00	87,755.00
Spectrum Technolight Pvt. Ltd	6,58,976.00	4,13,640.00
Spices Board	6,91,712.00	0.00
Splash Fashions India Pvt Ltd	68,46,119.00	0.00
Splendour Gold Collections Llp	0.00	6,377.00
Sterling And Wilson Ltd	2,32,656.00	0.00
S-Tronics	54,033.00	11,778.00
Studio Licht	55,491.00	0.00
Subhav Seghal ( Demo / Sample )	63,339.00	0.00
Sun City Agency Ltd	17,100.00	0.00
Surya Enterprises	0.00	14,063.00
Tata Motors Ltd.	(9,50,948.15)	1,76,60,821.00
Tata Motors Ltd. (Kishan)	27,65,263.00	0.00
Tata Star Bucks - 5% Retention	1,77,124.00	3,06,044.00
Tata Starbucks Ltd	0.00	36,01,296.49
Tata Starbucks Pvt Ltd	3,46,132.73	0.00
The Bombay Dyeing & Mfg Co Ltd	35,880.00	1,24,726.00
The Chennai Silks	10,800.00	10,800.00
The Design Artifacts Haven	40,680.00	0.00
The Design Stutio	563.00	0.00
The Desire	0.00	24,200.00
Thea Light Works	0.00	4,073.00
Tirupati Sales Corporation	1,58,518.00	33,019.00
Tradelink Associates	4,57,311.00	7,33,219.00
Tradelinks Pvt. Ltd.	0.00	6,257.00
Tristar Retail Concepts Pvt Ltd	0.00	1,31,309.00
Unity Consultants And Contractors (Amrita)	0.00	2,182.00
Universal Electricals	1,68,729.00	0.00
Urmila Lights & Luminaries	0.00	1,913.00
Uttam Paliwal [Demo Sample]	2,19,554.00	0.00
V- Plan Licht	7,886.00	1,51,511.00
V R Pawar Sarees Pvt Ltd	13,460.00	0.00
Vaibhav Empire Pvt Ltd	2,144.00	0.00
Vama	3,038.00	0.00
Vardaan	4,444.00	1,32,070.00
Varun Ashok Khushalani	96,000.00	43,381.00
Vedant Fashion P. Ltd	2,10,728.00	7,522.00
Versalite Hitech Lighting Pvt. Ltd	0.00	8,463.00
Vibhav Electro Services	3,088.00	0.00
Vijay Sales	0.00	98,438.00
Vijaya Bharathi Motors Ltd	2,250.00	0.00
Vikram Enterprise	2,74,996.00	22,275.00
Vikram Myadan	44,297.00	0.00
Vishal Agency	70,665.00	3,68,297.00
Vishal Fashions Pvt. Ltd.	0.00	50,625.00
Vishwajit Santhpur	2,813.00	2,813.00
Visions	2,700.00	0.00
Vivek Lighting & Switchgear P. Ltd.	1,547.00	1,547.00
Vodafone India Ltd.	50,274.25	61,785.00
V-Retail Pvt Ltd	(8,478.00)	5,92,388.00
Yog Enterprises	3,00,021.00	13,80,564.00
Zelia Lights And Beyond	4,35,400.00	0.00
Zenica Lifestyle Pvt Ltd	675.00	0.00
Zigma Processing & Manufacturing P. Ltd.	39,763.00	54,443.00
	<b>7,33,34,412.69</b>	<b>7,29,86,142.55</b>



For Focus Lighting & Fixtures Pvt. Ltd.

For Focus Lighting & Fixtures Pvt. Ltd.  
Director

For Focus Lighting & Fixtures Pvt. Ltd.  
Director N.V. shekh  
Direc

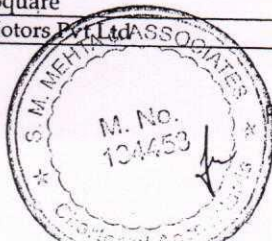
**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

**4.4 Cash and cash equivalents**

Particular	In Rs.	
	31/03/2015	31/03/2014
Cash in Hand		
Balances With Banks	21,67,884.96	73,217.23
Current Account		
Dena Bank Current A/C 013111011330		
Dena Bank Euro A/C 001011024184	6,96,008.12	0.00
Dena Effic Us\$- 001011024172	26,101.25	0.00
Icici Bank - Andheri - 001105018933	12,48,800.00	0.00
State Bank Of India - 31398330795	35,928.99	35,928.99
Deposit Account	35,460.64	14,038.64
Fd-Dena 01315105688		
Fd -High Hopelc 23691.5\$ @25%	0.00	6,86,500.00
Fd-Dena 01316106589	0.00	4,03,654.00
	0.00	6,23,000.00
	<b>42,10,183.96</b>	<b>18,36,338.86</b>

**4.5 Short-term loans and advances**

Particular	In Rs.	
	31/03/2015	31/03/2014
Loans and advances		
Unsecured, considered good		
Advances to Suppliers		
Advance -Abec Exhibition	1,51,000.00	0.00
Ajman Free Trade Zone [Licence/Rent/ Legal Exps.	0.00	8,13,002.00
Asian Business Exhibition & Conferences Ltd	4,733.00	3,87,642.00
Bag Electronics (India) Pvt. Ltd	4,31,227.00	0.00
Bhavin Mehta	1,685.00	0.00
Dell India P. Ltd	0.00	4,146.00
Deposit ( Bangalore Office )	4,00,000.00	0.00
Deposit Godown	0.00	30,000.00
Deposit-Electricity	52,890.00	0.00
En Power Electronics LI C	2,45,350.10	0.00
Fortune Plastic And Electronic Co. Ltd	6,29,370.00	6,19,380.00
Foshan Ada Lighting Co. Ltd.	98,510.75	65,767.00
Hk Linlight Co., Limited	4,88,170.00	2,57,926.00
Huaxing Lighting Company Ltd (Prus)	0.00	1,28,012.00
Iiid Exhibition Cr	3,500.00	0.00
Income Tax Refund A/C	9,035.00	9,035.00
India Sutra	856.00	0.00
Jai Hr Mangement Consultancy Services	494.00	0.00
Jie Heng Metal Plastic Co. Ltd.	8,20,953.00	6,61,546.75
Jigar Ghelani Accout -Ajman Uae	0.00	33,175.00
Jigar Ghelani	1,00,178.00	0.00
Jordan Global Trading (Zhongshah) Ltd	0.00	2,30,121.17
Jordan Reflektorn Gmbh & Co. Kg.	53,789.34	0.00
K.K.P & Co.	1,50,000.00	1,50,000.00
Lead Opto-Technology Co., Limited	0.00	1,88,169.00
Lumiland Industries Ltd	2,48,371.83	0.00
Nanjing Handson Co.,Ltd	0.00	900.00
Ningbo Hitech Park Coil Electronics Co Ltd	0.00	96,320.00
Ningbo Ledeshi Electric Equipment Co. Ltd	3,11,210.25	0.00
Ningbo Ledeshi Electric Equipment Co. Ltd (Deposit)	12,58,652.05	16,30,500.00
Nordic Aluminium	5,65,923.60	0.00
Parekh	2,091.00	0.00
Pro Lighting	5,065.20	0.00
R.R. Khetan	4,150.00	0.00
Rameshwar Industries	0.00	100.00
Self Electromics Co. Ltd.	2,06,829.00	0.00
Shanghai Light Industrial Products Imp. &Exp.Corp.	68,553.00	68,553.00
Sunlink Enterprises	162.00	0.00
Symphony International	1,30,256.00	1,30,256.00
The Light Square	0.00	3,600.00
Tornado Motors Pvt.Ltd	0.00	8,123.51



For Focus Lighting & Fixtures Pvt. Ltd.

For Focus Lighting & Fixtures Pvt. Ltd.  
Director

For Focus Lighting & Fixtures Pvt. Ltd.  
N.V. Shekh  
Director

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

Unite International Illumination Co Ltd		
Up Lighting Technology Co. Ltd	2,09,742.00	5,07,617.00
Vandana Decorator	2,05,821.00	0.00
Vat Refund F. Y. 2014-15	340.00	0.00
Ved Printing & Packaging	6,86,897.97	0.00
Vini Container Lines P.Ltd	0.00	19,268.00
Visual Comfort	1,702.00	0.00
Wellnice Technology Co., Limited	7,000.00	50,000.00
Zhongshan Xiongna Hardware Lighting Technology Co.L	8,22,253.95	2,22,156.00
Advance to Employees	0.00	15,223.00
Anil N Patel		
Janak Chiman Solanki	2,12,538.00	0.00
Kalpesh Parkar	2,000.00	0.00
Manohar Dhopat	4,750.00	0.00
Mehul Waghela	21,500.00	0.00
Rajesh Nawar	12,000.00	0.00
Ritesh Mishra	45,000.00	0.00
Rohitdas Fage	3,000.00	0.00
Santosh Prasad Loan A/C	17,000.00	0.00
Santosh Prasad Salary A/C	4,00,000.00	0.00
Suresh Kori	3,28,047.00	0.00
Uttam Paliwal Loan A/C	(1,400.00)	0.00
Vilas Kedar	3,89,969.00	0.00
Vinod Jain	60,000.00	0.00
	(10,936.00)	0.00
	<b>98,60,230.04</b>	<b>63,30,538.43</b>

**4.6 Other current assets**

Particular	In Rs.	
	31/03/2015	31/03/2014
Other Current Assets	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

In Terms Of Our Attached Report Of Even Date  
For S. M. Mehta & Associates  
Chartered Accountants

*Samir Mehta*  
Samir Mukundrai Mehta  
Proprietor  
Membership No: 134453  
FRN : 130464W  
Date: 10/09/2015



For Focus Lighting And Fixtures Private Limited

*Amit Vinod Sheth*  
Amit Vinod Sheth  
(Director)  
(DIN: 01468052)

*Deepali Amit Sheth*  
Deepali Amit Sheth  
(Director)  
(DIN: 01141083)

*N.V. Sheth*  
Nalini Vinod Sheth  
(Director)  
(DIN: 01714821)

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

**STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED 31/03/2015**

Particulars	Note	In Rs.	
		31/03/2015	31/03/2014
Revenue from operations	4.7	41,26,60,378.07	34,19,70,738.77
Other income	4.8	97,75,514.39	1,19,915.45
<b>Total Revenue</b>		<b>42,24,35,892.46</b>	<b>34,20,90,654.22</b>
<b>Expenses</b>			
Cost of materials consumed	4.9	0.00	0.00
Purchases of Stock-in-Trade	5.0	34,73,39,417.59	24,38,49,803.43
Changes in inventories of finished goods work-in-progress and Stock-in-Trade	5.1	(2,52,37,713.00)	40,40,502.00
Employee benefits expense	5.2	3,17,02,308.60	1,81,64,134.83
Finance costs	5.3	43,12,855.59	40,70,437.95
Depreciation and amortization expense	5.4	28,30,188.79	26,65,883.10
Other expenses	5.5	4,55,97,767.88	5,79,45,600.15
<b>Total expenses</b>		<b>40,65,44,825.45</b>	<b>33,07,36,361.46</b>
Profit before exceptional, extraordinary and prior period items and tax		1,58,91,067.01	1,13,54,292.76
Exceptional items	5.6	0.00	0.00
Profit before extraordinary and prior period items and tax		1,58,91,067.01	1,13,54,292.76
Extraordinary Items	5.7	0.00	0.00
Profit before prior period items and tax		1,58,91,067.01	1,13,54,292.76
Prior Period Items	5.8	0.00	0.00
Profit before tax		1,58,91,067.01	1,13,54,292.76
Tax expense:			
Current tax	5.9	0.00	0.00
Deferred tax		51,49,552.00	38,60,967.00
Profit (Loss) for the period from continuing operations		(1,56,940.37)	0.00
Profit/(loss) from discontinuing operations	6.0	1,08,98,455.38	74,93,325.76
Tax expense of discontinuing operations		0.00	0.00
Profit/(loss) from Discontinuing operations (after tax)		0.00	0.00
<b>Profit (Loss) for the period</b>		<b>1,08,98,455.38</b>	<b>74,93,325.76</b>
<b>Earnings per equity share:</b>			
Basic	6.1		154.18
Diluted		224.24	154.18

In Terms Of Our Attached Report Of Even Date  
For S. M. Mehta & Associates  
Chartered Accountants

*S. M. Mehta*  
S. M. Mehta  
Proprietor  
Membership No: 134453  
FRN : 130464W  
Date: 10/09/2015



For Focus Lighting And Fixtures Private Limited

*Amit Vinod Sheth*      *Deepali Amit Sheth*      *N. V. Sheth*  
Amit Vinod Sheth      Deepali Amit Sheth      Nalini Vinod Sheth  
(Director)                      (Director)                      (Director)  
(DIN: 01468052)              (DIN: 01141083)              (DIN: 01714821)

# FOCUS LIGHTING & FIXTURES PRIVATE LIMITED

## NOTES ON ACCOUNTS FOR THE YEAR ENDED MARCH 31, 2015

### 4.7 Revenue from operations

Particular	31/03/2015	31/03/2014
<b>Sale of Products</b>		
<b>Traded Goods</b>		
Domestic Sales	36,61,13,721.77	33,71,20,710.77
Exports	4,65,46,656.30	48,50,028.00
	<b>41,26,60,378.07</b>	<b>34,19,70,738.77</b>

### 4.8 Other income

Particular	31/03/2015	31/03/2014
<b>Interest</b>		
Penalty & Interest- Cforms Dr. Note	4,53,270.00	0.00
Interest Received On Fd	2,40,591.00	62,861.00
Rate Diff- Export Adv Licence	74,22,990.00	0.00
<b>Miscellaneous</b>		
Rounding Off Diff.	(2,053.28)	0.00
Damorage Charges	5,06,636.00	0.00
Discount Received	5,851.75	160.77
Income From Cancellation Of Order	1,08,451.00	0.00
Other Income	2,56,200.00	0.00
Rate Diff. Foreign Exchange	7,83,577.92	56,893.68
	<b>97,75,514.39</b>	<b>1,19,915.45</b>

### 4.9 Cost of materials consumed

Particular	31/03/2015	31/03/2014
<b>Cost of Materials Consumed</b>	0.00	0.00
	<b>0.00</b>	<b>0.00</b>

### 5.0 Purchases of Stock-in-Trade

Particular	31/03/2015	31/03/2014
<b>Finished Goods</b>		
Domestic Purchases	24,97,19,369.75	17,96,21,042.08
Import Purchases	9,63,52,847.84	6,42,28,761.35
Import Purchase(Against Advance Licence)	12,67,200.00	0.00
	<b>34,73,39,417.59</b>	<b>24,38,49,803.43</b>

### 5.1 Changes in inventories of finished goods, work-in-progress and Stock-in-Trade

Particular	31/03/2015	31/03/2014
<b>Opening</b>		
Stock in Trade	3,03,74,786.00	3,44,15,288.00
<b>Closing</b>	3,03,74,786.00	3,44,15,288.00
Stock in Trade	5,56,12,499.00	3,03,74,786.00
<b>Increase/Decrease</b>	5,56,12,499.00	3,03,74,786.00
Stock in Trade	(2,52,37,713.00)	40,40,502.00
	<b>(2,52,37,713.00)</b>	<b>40,40,502.00</b>

### Details of Changes in Inventory

Particular	31/03/2015	31/03/2014
<b>Stock in Trade</b>		
Opening Stock	3,03,74,786.00	3,44,15,288.00
Closing Stock	(5,56,12,499.00)	(3,03,74,786.00)
	<b>(2,52,37,713.00)</b>	<b>40,40,502.00</b>



For Focus Lighting & Fixtures Pvt. Ltd.

For Focus Lighting & Fixtures Pvt. Ltd.  
Director

For Focus Lighting & Fixtures Pvt. Ltd.  
Director N.v.s hekh

Director

## FOCUS LIGHTING & FIXTURES PRIVATE LIMITED

### 5.2 Employee benefits expense

Particular	31/03/2015	31/03/2014
Salary, Wages & Bonus		
Overtime Chg		2,06,676.00
Salary, Bonus & Overtime	1,50,357.00	
Other Charges	3,09,05,985.50	1,73,90,791.00
Staff Welfare Expenses	1,10,222.10	0.00
Staff Welfare		
Training Recruitment Expenses	2,31,658.00	4,34,449.00
Man Power Recruitment Expenses		
Employee Medical Insurance Expenses	1,43,584.00	0.00
Mediclaime Exp.-Staff Welfare		
Other Employee Related Expenses	1,60,502.00	1,32,218.83
	<b>3,17,02,308.60</b>	<b>1,81,64,134.83</b>

### 5.3 Finance costs

Particular	31/03/2015	31/03/2014
Interest Expenses		
Interest Expenses		
Interest On Over Draft A/C	34,62,429.00	33,19,233.00
Interest On Hdfc Car Loan	66,309.00	97,162.00
Interest Paid On Loan	0.00	3,290.00
Bank Charges		
Bank Charges	52,797.16	38,633.95
Import Remittance Charges	2,86,754.26	3,37,167.00
Processing Fees	0.00	1,96,630.00
Other Interest Charges		
Interest On Tds	17,759.00	43,518.00
Finance Charges		
Gurantee Charges		
Bank Gurantee Issuance Charges	89,341.00	0.00
Other Finance Charges		
L/C Charges For Import Purchases	5,37,466.17	34,804.00
	<b>43,12,855.59</b>	<b>40,70,437.95</b>

### 5.4 Depreciation and amortization expense

Particular	31/03/2015	31/03/2014
Depreciation & Amortisation		
Depreciation Tangible Assets		
Depreciation	28,30,188.79	26,65,883.10
	<b>28,30,188.79</b>	<b>26,65,883.00</b>

### 5.5 Other expenses

Particular	31/03/2015	31/03/2014
Administrative And General Expenses		
Telephone Postage		
Telephone & Internet expenses		
Postage Expenses	8,58,297.03	5,59,959.32
Printing Stationery	23,02,975.53	9,98,155.27
Printing		
Rent Rates And Taxes	2,95,795.00	14,19,682.24
Rent		
Rates And Taxes	4,95,992.00	1,25,982.00
Auditors Remuneration	7,30,502.58	5,55,592.45
Audit Fees		
Managerial Remuneration	1,23,596.00	1,23,596.00
Salary To Director		
Repairs Maintenance Expenses	54,43,108.00	55,35,751.00
Others		
Electricity Expenses	15,14,007.51	18,64,169.50
Electricity Expenses	3,87,435.00	4,10,333.00



For Focus Lighting & Fixtures Pvt. Ltd.

For Focus Lighting & Fixtures Pvt. Ltd.  
 Director.

Director.  
 N.v. Sheth

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

<b>Travelling Conveyance</b>		
Traveling Expenses	27,01,075.91	55,98,043.76
Conveyance	11,95,839.41	12,74,985.44
<b>Legal And Professional Charges</b>		
Professional Fees	39,99,074.00	50,24,575.00
Inspection Charges	1,49,145.85	0.00
Legal Fees	2,47,224.00	78,050.00
Design Fees	0.00	10,97,182.00
Product Design Development Exp.	0.00	6,36,825.00
Product Tooling & Development Exp.	0.00	20,06,452.00
Stampduty Charges	0.00	40,000.00
Website Charges	0.00	1,77,999.00
<b>Insurance Expenses</b>		
Insurance For Vehicle	41,093.00	36,642.00
Insurance In Transit	4,625.00	22,092.00
Insurance Of Godown	63,420.00	0.00
<b>Vehicle Running Expenses</b>		
Petrol Expenses	9,56,749.96	7,09,503.28
Motor Vechile (Parts)	1,69,430.00	4,94,376.49
<b>Donations Subscriptions</b>		
Donation	50,000.00	0.00
<b>Catering Canteen Expenses</b>		
Amitraj Expense A/C -Dubai	35,176.00	0.00
Hotel & Food Expense - Dubai	5,70,353.15	0.00
Daily Allow. Hotel/Food Exp	11,15,122.04	0.00
Daily Allowance Outstation Exp	0.00	15,54,208.56
<b>Subscriptions, Membership Fees</b>		
Membership & Subscription	9,028.50	0.00
<b>Other Administrative And General Expenses</b>		
Rate Difference	7,94,340.32	2,78,401.14
Clearing Charges	2,08,398.00	0.00
Office Expenses	3,07,108.16	5,27,681.00
Office Maintenance Charges	8,12,887.00	1,58,080.00
Rounding Off Diff.	0.00	1,429.65
<b>Selling Distribution Expenses</b>		
<b>Advertising Promotional Expenses</b>		
Advertisement Chg	2,98,993.00	9,19,334.00
Business Promotion Expense	18,84,085.84	66,61,424.80
<b>Exhibition Expenses</b>		
Abid Exhibition [ Kolkata]	3,52,810.00	0.00
Ace Tech Exhibition Expenses	33,23,312.00	11,73,987.00
Iii D Exhibbition -Ahmedabad	1,75,000.00	0.00
Vmrd Asia Instorse Exhibition	15,82,597.00	0.00
Exhibition Expenses	0.00	8,75,826.25
Kolkata Exhibition	0.00	35,037.00
Samples Given To Clients -Non Refundable	0.00	8,000.00
<b>After Sales Service Expenses</b>		
Installation Charges	0.00	9,26,815.46
<b>Commission Paid</b>		
Commission	31,56,148.54	82,17,618.84
<b>Transportation Distribution Expenses</b>		
Freight & Transportation, Loading & Unloading	39,93,844.22	32,28,425.82
<b>Secondary Packing Expenses</b>		
Packing Exp.	2,05,604.00	25,69,147.77
<b>Other Selling Distribution Expenses</b>		
Bhiwandi Godown (Logistic Charges For Stock)	24,94,392.00	56,180.00
Discount Allowed	9,06,386.92	2,43,132.23
Hotel & Stay Exp.	61,288.00	86,814.00
Visa Fees -Dubai	3,83,668.00	0.00
<b>Write off Assets and Liabilities</b>		
Bad Debts Advances Written off	0.00	9,93,358.88
<b>Other Expenses</b>		
Service Tax - Interest Paid	2,000.00	6,40,751.00
	<b>4,55,97,767.88</b>	<b>5,79,45,600.15</b>



For Focus Lighting & Fixtures Pvt. Ltd.

For Focus Lighting & Fixtures Pvt. Ltd.  
 Director

N.V. Shekh  
 Director

**FOCUS LIGHTING & FIXTURES PRIVATE LIMITED**

5.6 Exceptional items

In Rs.

Particular	31/03/2015	31/03/2014
Exceptional Items	0.00	0.00
	0.00	0.00

5.7 Extraordinary Items

In Rs.

Particular	31/03/2015	31/03/2014
Extraordinary Items	0.00	0.00
	0.00	0.00

5.8 Prior Period items

In Rs.

Particular	31/03/2015	31/03/2014
Prior Period Items	0.00	0.00
	0.00	0.00

5.9 Tax expense

In Rs.

Particular	31/03/2015	31/03/2014
<b>Current tax</b>		
Current Tax	51,49,552.00	37,97,668.00
Deferred Tax	(1,56,940.37)	(57,043.00)
Provision For Tax	0.00	1,20,342.00
	<b>49,92,611.63</b>	<b>38,60,967.00</b>

6.0 Profit/(loss) from discontinuing operations

In Rs.

Particular	31/03/2015	31/03/2014
Profit/(loss) from discontinuing operations	0.00	0.00
	0.00	0.00

6.1 Earnings per equity share

In Rs.

Particular	31/03/2015	31/03/2014
Earnings per equity share	224.24	154.18
	224.24	154.18

In terms of our attached report of even date  
For S. M. Mehta & Associates  
Chartered Accountants

*Samir Mehta*  
Samir Makundrai Mehta  
Proprietor  
Membership No: 134453  
FRN : 130464W  
Date: 10/09/2015



For Focus Lighting And Fixtures Private Limited

*Amit Vinod Sheth*

Amit Vinod Sheth  
(Director)  
(DIN: 01468052)

*Deepak Amit Sheth*

Deepak Amit Sheth  
(Director)  
(DIN: 01141083)

*N. V. Sheth*

Nalini Vinod Sheth  
(Director)  
(DIN: 01714821)

Focus Lighting & Fixtures Pvt.Ltd  
Cashflow Statement (Indirect Method) for the year ended 31/03/2015

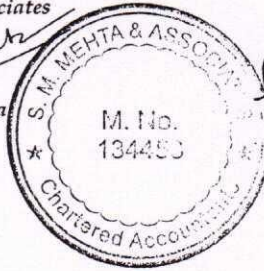
Particulars	2014-15	2013-14
<b>Cash Flows from Operating Activities</b>		
Net Profit Before Tax and Extra Ordinary Items		
Adjustment For	15,891,067.01	11,354,292.76
Depreciation		
Foreign Exchange	2,830,188.79	2,665,883.10
Gain or loss of Sale of Fixed assets	-	-
Gain or loss of Investment	-	-
Finance Cost	-	-
Dividend Income	4,312,855.59	3,463,203.00
Other adjustment of non cash Item	-	-
Other adjustment to reconcile Profit	-	-
<b>Total Adjustment to Profit/Loss (A)</b>	0.20	-
<b>Adjustment For working Capital Change</b>	7,143,044.58	6,129,086.10
Adjustment for Increase/Decrease in Inventories	(25,237,713.00)	4,040,502.00
Adjustment for Increase/Decrease in Trade Receivables	(348,270.14)	(30,469,218.14)
Adjustment for Increase/Decrease in Other Current Assets	(10,644,658.61)	8,549,108.71
Adjustment for Increase/Decrease in Trade Payable	22,941,551.18	22,050,634.59
Adjustment for Increase/Decrease in other current Liabilities	(1,896,682.50)	(2,469,893.93)
Adjustment for Provisions	(337,261.00)	-
<b>Total Adjustment For Working Capital (B)</b>	(15,523,034.07)	1,701,133.23
<b>Total Adjustment to reconcile profit (A+B)</b>	(8,379,989.49)	7,830,219.33
<b>Net Cash flow from (Used in ) operation</b>	7,511,077.52	19,184,512.09
Dividend Received	-	-
Interest received	-	-
Interest Paid	-	-
Income Tax Paid/ Refund	-	-
<b>Net Cash flow from (Used in ) operation before Extra Ordinary Items</b>	(5,149,552.00)	(3,918,010.00)
Proceeds from Extra Ordinary Items	2,361,525.52	15,266,502.09
Payment for Extra Ordinary Item	-	-
<b>Net Cash flow From operating Activities</b>	2,361,525.52	15,266,502.09
<b>Cash Flows from Investing Activities</b>		
Proceeds From fixed Assets	-	-
Proceeds from Investment or Equity Instruments	-	-
Purchase of Fixed Assets	-	-
Purchase Of Investments or Equity Instruments	3,327,523.00	3,606,921.00
Interest received	-	-
Dividend Received	-	-
Cash Receipt from Sale of Interest in Joint Venture	-	-
Cash Payment to acquire Interest in Joint Venture	-	-
Cash flow from losing Control of subsidiaries	-	-
Cash Payment for acquiring Control of subsidiaries	-	-
Proceeds from Govt. Grant	-	-
Other Inflow/Outflow Of Cash	-	-
<b>Net Cash flow from (Used in ) in Investing Activities before Extra Ordinary Items</b>	(3,327,523.00)	(3,606,921.00)
Proceeds from Extra Ordinary Items	-	-
Payment for Extra Ordinary Item	-	-
<b>Net Cash flow from (Used in ) in Investing Activities</b>	(3,327,523.00)	(3,606,921.00)
<b>Cash Flows from Financial Activities</b>		
Proceeds From Issuing Shares	-	-
Proceeds from Issuing Debenture / Bonds/Notes	-	-
Redemption of Preference Share	-	-
Redemption of Debenture	-	-
Proceeds from other Equity Instruments	-	-
Proceeds From Borrowing	-	-
Repayment Of Borrowing	7,967,809.17	-
Dividend Paid	315,111.00	7,409,789.59
Interest Paid	-	-
Income Tax Paid/Refund	4,312,855.59	3,463,203.00
	-	-



Net Cash flow from (Used in ) in Financial Activities before Extra Ordinary Items	3,339,842.58	(10,872,992.59)
Proceeds from Extra Ordinary Items	-	-
Payment for Extra Ordinary Item	-	-
Net Cash flow from (Used in ) in Financial Activities	3,339,842.58	(10,872,992.59)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2,373,845.10	786,588.50
Effect of exchange rate change on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	2,373,845.10	786,588.50
Cash and cash equivalents at beginning of period	1,836,338.86	1,049,750.36
Cash and cash equivalents at end of period	4,210,183.96	1,836,338.86

In terms of our attached report of even date  
For S. M. Mehta & Associates  
Chartered Accountants

Samin Mukundrai Mehta  
Proprietor  
Membership No: 134453  
FRN : 130464W  
Date: 10/09/2015



*[Signature]*  
Amit Vinod Sheth  
(Director)  
(DIN: 01468052)

For Focus Lighting & Fixtures Pvt. Ltd.

*[Signature]*  
Deepali Amit Sheth  
(Director)  
(DIN: 01141083)

*[Signature]*  
Nalini Vinod Sheth  
(Director)  
(DIN: 01714821)