N. P. PATWA & CO.
CHARTERED ACCOUNTANTS

Office No. 104, Amrapali Apartment, 1st Floor, Near GPM College, Telli Galli, Andheri (East), Mumbai - 400 069.
Tel. : 022-2683 7122 / 2683 7123 / 2683 7127 E-mail : nppatwa@gmail.com

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 September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (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 No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 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 which has not been reviewed/audited, whose interim financial information reflect total revenue of Rs 3382.14 Lakhs and total net profit of Rs 832.78 lakhs for the quarter ended September 30, 2023 as considered in the Statement, based on their interim financial information which have not been reviewed/audited. 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

Jitendra Shah
Partner, Membership No.: 042384
UDIN: 23042384BGWAVV1308
Mumbai, Dated October 27, 2023

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: cs@pluslighttech.com; Website: www.focuslightingandfixtures.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2023

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Consolidated					
		Quarter Ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	Revenue from Operations	5,618.43	5,136.72	4,031.86	10,755.15	6,685.71	16,858.38
	Other Income	167.88	160.85	29.34	328.73	68.80	137.73
	Total Income	**5,786.31**	**5,297.57**	**4,061.20**	**11,083.88**	**6,754.50**	**16,996.12**
2	**Expenses**						
	Cost of Materials Consumed	1,370.47	1,800.46	1,439.91	3,170.92	2,729.90	6,665.77
	Purchase of stock in trade	1,504.60	863.59	674.42	2,368.20	1,185.32	3,345.70
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	264.90	43.50	58.49	308.40	-240.08	(757.24)
	Employee Benefits Expense	540.83	545.45	522.71	1,086.27	1,011.41	2,105.72
	Finance costs	22.17	30.06	30.04	52.23	52.99	103.34
	Depreciation and Amortisation Expenses	157.17	117.46	98.26	274.63	193.84	458.65
	Other Expenses	794.73	767.78	534.97	1,562.51	909.45	2,151.65
	Total Expenses	**4,654.87**	**4,168.29**	**3,358.81**	**8,823.16**	**5,842.83**	**14,073.58**
3	**Profit / (loss) before exceptional items and tax (1-2)**	**1,131.44**	**1,129.28**	**702.39**	**2,260.71**	**911.68**	**2,922.54**
4	**Prior Period Adjustment**						
5	**Profit / (loss) befor tax(3-4)**	**1,131.44**	**1,129.28**	**702.39**	**2,260.71**	**911.68**	**2,922.54**
6	**Tax Expenses**						
	- Current Tax	198.41	179.77	239.77	378.18	289.04	728.33
	- Previous Year Tax		-	3.41		3.41	3.41
	- MAT Credit Entitlement/Reversal		-	-			-
	- Deferred Tax	(26.23)	46.95	(25.10)	20.72	-130.21	(78.44)
	Total Tax Expenses / (Income)	**172.18**	**226.73**	**218.08**	**398.90**	**162.24**	**653.29**
7	**Profit / (loss) for the Period from continuing operations (5-6)**	**959.26**	**902.55**	**484.31**	**1,861.81**	**749.44**	**2,269.25**
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)**	**959.26**	**902.55**	**484.31**	**1,861.81**	**749.44**	**2,269.25**
	Less / Add : Loss attributable to uncontrolled interest	8.22	8.26		16.48		46.92
		967.48	**910.81**	**484.31**	**1,878.29**	**749.44**	**2,316.17**
12	**Other comprehensive income**						
i.	Items that will not be reclassified subsequently to Profit or Loss						
ii.	Foreign Exchange Gain	(6.44)	5.76	10.72	-0.68	5.83	6.09
iii.	Actuarial Gain on Defined Plan Liability			48.21		96.42	64.88
iv.	Income tax on Actuarial Loss			-			16.33
v.	Actuarial Loss on Defined Plan Liability			-			15.06
vi.	Income tax on Actuarial Loss			-12.13		-24.27	(4.72)
13	**Total Comprehensive Income for the Period (11+12)**	**961.04**	**916.58**	**458.96**	**1,877.62**	**683.12**	**2,360.47**
	Profit for the Period Attributable To						
	Owners of the Parent			490.88		757.31	
	Non Controlling Interest			-6.56		-7.87	
	Total Comprehensive Income for the Period Attributable To						
	Owners of the Parent			465.52		690.99	
	Non Controlling Interest			-6.56		-7.87	
	Earnings per share before exception items- Face Value '10.00 per share						
	(1) Basic (in')	7.34	7.02	4.53	14.34	6.74	18.09
	(2) Diluted (in')	7.34	7.02	4.53	14.34	6.74	18.09
	Earnings per share before exception items- Face Value '10.00 per share						
	(1) Basic (in')	7.34	7.02	4.53	14.34	6.74	18.09
	(2) Diluted (in')	7.34	7.02	4.53	14.34	6.74	18.09

FOCUS LIGHTING & FIXTURES LTD

	Number of Shares	1,30,92,115	1,30,50,115	1,01,35,800	1,30,92,115	1,01,35,800	1,30,50,115
	Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)	13,09,21,150	13,05,01,150	10,13,58,000	13,09,21,150	10,13,58,000	13,05,01,150
Notes							
1	These results have been prepared on the basis of the unaudited consolidated financial statements for the quarter and the half year ended September 30, 2023, which is prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 27, 2023.						
2	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.						
3	Statutory Auditor of the company has carried out the Limited Review of this Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirments) Regulations, 2015						
4	The company at its Annual general Meeting held on 31.08.2023 approved the sub-division of Equity Shares from face value of Rs 10 per equity shares to face value of Rs 2 per equity shares fully paid up. The record date of Sub-division was 06.10.2023 and consequent to this the number of equity shares issued has been changed to 65460575 equity shares.						
5	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

FOCUS LIGHTING & FIXTURES LTD

Mr Amit Vinod Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 27th October, 2023

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

CONSOLIDATED UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30th SEPTEMBER 2023

(Rs in Lakhs)

Particulars	Half Year Ended (Unaudited) 30-Sep-23	Year Ended (Audited) 31-Mar-23
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipments	1,829.93	1,586.41
(b) Capital Work-In-progress	85.80	195.67
(c) Intangible Assest	19.45	29.14
(d) Right-of-use Assets	362.73	449.06
(e) Financial Assets		
(i) Investments	-	-
(ii) Trade receivables		
(iii) Loans	85.39	102.31
(iv) Others Financial Assets	911.17	1,141.79
(f) Deferred Tax Assets (net)	206.96	227.67
(g) Other Non Current Assets	21.19	21.19
(h) Income Tax Asset (net)	-	-
Total Non-Current Assets	**3,522.62**	**3,753.24**
Current Assets		
(a) Inventories	3,912.01	3,850.76
(b) Financial Assets		
(i) Investments		
(ii) Trade Receivables	5,348.68	3,161.31
(iii) Cash and Cash Equivalents	433.34	735.11
(iv) Other Balances with Banks other then (iii) above		
(v) Loans	128.87	83.43
(vi) Others		
(c) Current Tax Assets (net)		
(d) Other Current Assets	903.17	1,191.33
Total Current Assets	**10,726.07**	**9,021.94**
TOTAL ASSETS	**14,248.69**	**12,775.18**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,309.21	1,305.01
(b) Other Equity	9,352.09	7,689.57
Total Equity	**10,661.30**	**8,994.58**
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Trade Payable	-	-
(iii) Other financial Liabilities	430.79	512.66
(b) Provisions	118.12	118.12
(c) Other Non-Current Liabilities	-	-
(d) Deferred Tax Liabilities (net)	-	-
Total Non-Current Liabilities	**548.91**	**630.78**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	42.50	295.00
(ii) Trade Payables	1,923.84	1,721.29
(iii) Other Financial Liabilities	279.13	377.74
(b) Provisions	160.30	43.99
(c) Other Current Liabilities	422.40	472.73
(d) Current Tax Liabilities (net)	210.31	239.07
Total Current Liabilities	**3,038.48**	**3,149.82**
TOTAL EQUITY AND LIABILITIES	**14,248.69**	**12,775.18**

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

FOCUS LIGHTING & FIXTURES LTD

Mr Amit Vinod Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 27th October, 2023

#

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: cs@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Six Month Enede		Year Ended
	30.09.2023	30.06.2023	30.09.22	30.09.23	30.09.22	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a. Own Manufactured	3,332.76	2,939.82	3,005.16	6,272.58	4,953.74	12,129.77
b. Trading	2,285.66	2,196.90	1,026.70	4,482.57	1,731.97	4,728.61
Net Sales/Income From Operation	**5,618.43**	**5,136.72**	**4,031.86**	**10,755.15**	**6,685.71**	**16,858.38**
Segment Results						
a. Own Manufactured	738.61	381.06	607.67	1,119.67	866.52	2,605.31
b. Trading	415.00	778.28	124.76	1,193.28	98.14	420.57
c. Unallocable	-					-
Less: Interest and Finance Charges	22.17	30.06	30.04	52.23	52.99	103.34
Total Segment Result before Tax	**1,131.44**	**1,129.28**	**702.39**	**2,260.71**	**911.68**	**2,922.54**
Less: Other Unallocable Expenditure						
Total Profit before Tax	**1,131.44**	**1,129.28**	**702.39**	**2,260.71**	**911.68**	**2,922.54**
Capital Employed (Segment Assets - Segment Liabilities)						
a. Own Manufactured	6,978.79	6,613.27	3,931.54	6,978.79	3,931.54	6,163.62
b. Trading	2,583.81	1,803.49	2.15	2,583.81	2.15	1,085.43
c. Unallocable	1,098.70	1,433.25	231.75	1,098.70	231.75	1,745.52
TOTAL CAPITAL EMPLOYED	**10,661.30**	**9,850.02**	**4,165.44**	**10,661.30**	**4,165.44**	**8,994.58**

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 : 27th October, 2023

Mr Amit Vinod Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING & FIXTURES LTD

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
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E-mail: cs@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Quarter ended			Six Month Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Assets						
	a) Own Manufactured	8,645.17	8,646.50	7,620.33	8,645.17	7,620.33	7,904.62
	b) Traded Goods	4,031.38	3,579.92	1,848.82	4,031.38	1,848.82	2,732.71
2	Other Un-allocable Assets	1,572.14	1,984.55	757.15	1,572.14	757.15	2,137.85
	Total Segment Assets	**14,248.69**	**14,210.98**	**10,226.30**	**14,248.69**	**10,226.30**	**12,775.18**
3	Segment Liabilites						
	a) Own Manufactured	1,666.39	2,033.23	3,688.79	1,666.39	3,688.79	1,741.00
	b) Traded Goods	1,447.57	1,776.43	1,846.67	1,447.57	1,846.67	1,647.27
4	Other Un-allocable Liabilities	473.43	551.30	525.40	473.43	525.40	392.33
	Total Segment Liabilities	**3,587.39**	**4,360.96**	**6,060.87**	**3,587.39**	**6,060.87**	**3,780.61**

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

Mr Amit Vinod Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 27th October, 2023

FOCUS LIGHTING AND FIXTURES LIMITED

Consolidated Cash Flow Statement For The Quarter and Half Year Ended 30th September, 2023

	Particulars	30-09-2023	31-03-2023
A.	**Cash Flow from Operating Activities**		
	Net profit before Tax as per Profit & Loss Account	2,260.04	2,922.54
	Adjusted for:		-
	Depreciation	274.63	458.65
	Assets Write off	-	14.23
	Employee Benefit Expenses	13.38	49.82
	INDAS Adjustment Lease	-	58.16
	Provision for Doubtful Debts	-13.29	99.00
	Provision for decline in Inventory	-66.42	
	(Profit)/Loss on sale of Assets	-	-0.88
	Dividend	-195.75	-50.68
	Finance Cost	52.23	103.34
	Operating Profit before Working Capital Changes	**2,324.81**	**3,654.18**
	Adjusted for:		
	(Increase)/ Decrease in Inventories	5.17	-1,487.35
	(Increase)/ Decrease in Trade receivables	-2,174.07	-789.16
	(Increase)/ Decrease in Other Current assets	288.16	-54.70
	(Increase)/ Decrease in Current Loans given	-45.44	-49.22
	(Increase)/ Decrease in Long term Loans given	16.91	-36.75
	(Increase)/ Decrease in Other Financial assets (non -current)	230.61	-1,047.65
	Increase/ (Decrease) in Provision (current)	116.31	-36.93
	Increase/ (Decrease) in Trade Payables	202.55	-886.71
	Increase/ (Decrease) in Other Current Liabilities	-98.61	-157.74
	Increase/ (Decrease) in Other Non- current financial liabilities	-81.87	143.03
	Increase/ (Decrease) in Other current financial liabilities	-50.34	45.64
	Increase/ (Decrease) in Provision (non-current)	-	14.81
	Increase/ (Decrease) in Current tax liabilities	-28.75	-
	(Increase)/ Decrease in Other Non-Current Assets	-	-
		705.45	-688.56
	Less: Taxes Paid	378.18	743.34
	Cash Flow from Operating Activities (A)	**327.26**	**-1,431.91**
B.	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	-311.79	-1,045.67
	Sales Proceeds form Fixed Assets		1.64
	FD with Banks		-
	Currency Fluctuation	-12.50	9.75
	Net Cash used in Investing Activities (B)	**-324.30**	**-1,034.28**
C.	Cash Flow from Financing Activities		
	Issue of Equity share Capital		
	Repayment/Received of long term loans & advances		-36.00
	Proceeds from Other Short-Term Borrowings	-252.50	74.67
	Preferential Allotment of Shares and ESOP		3,203.09
	Finance Cost	-52.23	-103.34
	Currency Fluctuation		-
	Net Cash used in Financing Activities (C)	**-304.73**	**3,138.42**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-301.77	672.23
	Opening Balance of Cash and Cash Equivalents	735.11	62.88
	Closing Balance of Cash and Cash Equivalents	**433.34**	**735.11**

Notes:

1 The above Cash flow Statement has been prepared under the "Indirect Method"set out in Ind AS-7 on Statement of Cash flow.

2 Previous year figures have been reclassified to confirm with current Year's presentation,wherever applicable.

3 This is the cashflows Statement reffered to in our report of even date.

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

Place : Mumbai
Date : 27th October, 2023

FOCUS LIGHTING & FIXTURES LTD

Mr Amit Vinod Sheth
Managing Director
DIN: 01468052

N. P. PATWA & CO.
CHARTERED ACCOUNTANTS

Office No. 104, Amrapali Apartment, 1st Floor, Near GPM College, Telli Galli, Andheri (East), Mumbai - 400 069.
Tel. : 022-2683 7122 / 2683 7123 / 2683 7127 E-mail : nppatwa@gmail.com

DATE :_____

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 September 30, 2023 and year to date from April 01, 2023 to September 30, 2023 (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

Jitendra Shah

Partner, Membership No.: 042384

UDIN: 23042384BGWAVT5147

Mumbai, Dated October 27, 2023

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
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E-mail: cs@pluslighttech.com; Website: www.focuslightingandfixtures.com

UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Standalone					
		Quarter ended			Six Months Ended		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	Revenue from Operations	4,473.57	4,431.11	3,875.86	8,904.68	6,340.96	16,215.90
	Other Income	136.25	129.44	24.31	265.69	53.85	70.88
	Total Income	**4,609.82**	**4,560.55**	**3,900.17**	**9,170.37**	**6,394.81**	**16,286.78**
2	**Expenses**						
	Cost of Materials Consumed	1,370.47	1,800.46	1,439.91	3,170.92	2,729.90	6,665.77
	Purchase of stock in trade	1,104.54	836.44	666.52	1,940.97	1,161.91	3,262.43
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	114.05	(50.53)	35.11	63.52	(346.28)	(657.50)
	Employee Benefits Expense	398.51	449.80	411.00	848.30	799.20	1,711.98
	Finance costs	19.10	26.96	27.96	46.06	50.67	92.39
	Depreciation and Amortisation Expenses	146.11	106.46	92.79	252.57	187.83	426.35
	Other Expenses	727.80	692.28	490.73	1,420.09	844.63	1,888.88
	Total Expenses	**3,880.57**	**3,861.86**	**3,164.03**	**7,742.43**	**5,427.85**	**13,390.30**
3	**Profit / (loss) before exceptional items and tax (1-2)**	**729.25**	**698.69**	**736.14**	**1,427.94**	**966.96**	**2,896.49**
4	Exceptional item		-				-
5	**Profit / (loss) befor tax(3-4)**	**729.25**	**698.69**	**736.14**	**1,427.94**	**966.96**	**2,896.49**
6	Tax Expenses						
	- Current Tax	198.41	179.77	239.77	378.18	289.04	728.33
	- Previous Year Tax	-	-	3.41	-	3.41	3.41
	- MAT Credit Entitlement/Reversal	-	-	-	-		-
	- Deferred Tax	(26.23)	46.95	(25.10)	20.72	(130.21)	(78.44)
	Total Tax Expenses / (Income)	**172.18**	**226.73**	**218.08**	**398.90**	**162.24**	**653.29**
7	**Profit / (loss) for the Period from continuing operations (5-6)**	**557.08**	**471.96**	**518.06**	**1,029.04**	**804.72**	**2,243.20**
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)**	**557.08**	**471.96**	**518.06**	**1,029.04**	**804.72**	**2,243.20**
12	Other comprehensive income						
i.	Items that will not be reclassified subsequently to Profit or Loss		-	-	-		-
ii.	Actuarial Gain on Defined Plan Liability		-	-	-		64.88
iii.	Income tax on Actuarial Loss		-	-	-		16.33
iv.	Actuarial Loss on Defined Plan Liability		-	48.21	-	96.42	15.06
v.	Income tax on Actuarial Loss		-	(12.13)	-	(24.27)	(4.72)
13	**Total Comprehensive Income for the Period (11+12)**	**557.08**	**471.96**	**481.98**	**1,029.04**	**732.57**	**2,281.41**

FOCUS LIGHTING & FIXTURES LTD

	Reserves Excluding revaluation Reserves						
	Earnings per share before exception items- Face Value '10.00 per share						
	(1) Basic (in')	4.26	3.62	4.76	7.86	7.23	17.48
	(2) Diluted (in')	4.26	3.62	4.76	7.86	7.23	17.48
	Earnings per share before exception items- Face Value '10.00 per share						
	(1) Basic (in')	4.26	3.62	4.76	7.86	7.23	17.48
	(2) Diluted (in')	4.26	3.62	4.76	7.86	7.23	17.48
	Number of Shares	1,30,92,115	1,30,50,115	1,01,35,800	1,30,92,115	1,01,35,800	1,30,50,115
	Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)	13,09,21,150	13,05,01,150	10,13,58,000	13,09,21,150	10,13,58,000	13,05,01,150

Notes

1	These results have been prepared on the basis of the unaudited standalone financial statements for the quarter and the half year ended September 30, 2023, which is prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 27, 2023.
2	The statutory auditors N P Patwa and Compnay have carried out limited review of these financial statement as on 30.09.2023 and have expressed an unmodified audit opinion on these results.
3	This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirments) Regulations, 2015
4	The company at its Annual general Meeting held on 31.08.2023 approved the sub-division of Equity Shares from face value of Rs 10 per equity shares to face value of Rs 2 per equity shares fully paid up. The record date of Sub-division was 06.10.2023 and consequent to this the number of equity shares issued has been changed to 65460575 equity shares.
5	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

FOCUS LIGHTING & FIXTURES LTD

Mr Amit Vinod Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 27th October, 2023

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: cs@pluslighttech.com; Website: www.focuslightingandfixtures.com

STANDALONE UNAUDITED BALANCE SHEET FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2023

(Rs.in Lakhs)

Particulars	As at 30th September 2023	As at 31st March, 2023
	Unaudited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipments	1,823.95	1,578.63
(c) Capital Work-In-progress	85.80	195.67
(b) Intangible Assets	19.45	29.14
(d) Right-of-use Assets	293.44	359.98
(e) Financial Assets	-	-
(i) Investments	62.59	62.59
(ii) Trade receivables	-	-
(iii) Loans	313.42	313.36
(iv) Others Financial Assets	882.94	1,113.00
(f) Deferred Tax Assets (net)	206.96	227.67
(g) Other Non Current Assets	21.19	21.19
(h) Income Tax Asset (net)	-	-
Total Non-Current Assets	**3,709.74**	**3,901.23**
Current Assets		
(a) Inventories	3,763.70	3,457.57
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	4,446.30	3,550.41
(iii) Cash and Cash Equivalents	303.31	642.74
(iv) Other Balances with Banks other then (iii) above	-	-
(v) Loans	127.80	82.36
(vi) Others Current Fianncial Assets	-	-
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	835.17	1,123.10
Total Current Assets	**9,476.27**	**8,856.18**
TOTAL ASSETS	**13,186.01**	**12,757.42**
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,309.21	1,305.01
(b) Other Equity	8,651.92	7,796.37
Total Equity	**9,961.13**	**9,101.38**
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade Payable	-	-
(iii) Other financial Liabilities	357.17	420.58
(b) Provisions	118.12	118.12
(c) Other Non-Current Liabilities	-	-
(d) Deferred Tax Liabilities (net)	-	-
Total Non-Current Liabilities	**475.29**	**538.69**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	295.00
(ii) Trade Payables	1,766.27	1,721.29
(iii) Other Financial Liabilities	360.09	488.80
(b) Provisions	62.34	43.99
(c) Other Current Financial Liabilities	350.58	329.19
(d) Current Tax Liabilities (net)	210.31	239.07
Total Current Liabilities	**2,749.59**	**3,117.34**
TOTAL EQUITY AND LIABILITIES	**13,186.01**	**12,757.42**

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

Place : Mumbai
Date : 27th October, 2023

Mr Amit Vinod Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
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E-mail: cs@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Six Monthly		Year Ended
	30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a. Own Manufactured	3,332.76	2,939.82	3,005.16	6,272.58	4,953.74	12,129.77
b. Trading	1,140.81	1,491.29	870.70	2,632.10	1,387.23	4,086.13
Net Sales/Income From Operation	**4,473.57**	**4,431.11**	**3,875.86**	**8,904.68**	**6,340.96**	**16,215.90**
Segment Results						
a. Own Manufactured	738.61	381.06	607.67	1,119.67	866.52	2,605.31
b. Trading	9.74	344.59	156.43	354.33	151.10	383.56
c. Unallocable	-					
Less: Interest and Finance Charges	19.10	26.96	27.96	46.06	50.67	92.39
Total Segment Result before Tax	**729.25**	**698.69**	**736.14**	**1,427.94**	**966.96**	**2,896.49**
Less: Other Unallocable Expenditure						
Total Profit before Tax	**729.25**	**698.69**	**736.14**	**1,427.94**	**966.96**	**2,896.49**
Capital Employed						
(Segment Assets - Segment Liabilities)						
a. Own Manufactured	6,978.79	6,613.27	3,931.54	6,978.79	3,931.54	6,163.62
b. Trading	1,743.03	1,570.54	170.92	1,743.03	170.92	1,124.13
c. Unallocable	1,239.31	1,389.53	269.93	1,239.31	269.93	1,813.63
TOTAL CAPITAL EMPLOYED	**9,961.13**	**9,573.34**	**4,372.39**	**9,961.13**	**4,372.39**	**9,101.38**

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.

Place : Mumbai
Date : 27th October, 2023

FOCUS LIGHTING & FIXTURES LTD.

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

Mr Amit Vinod Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Quarter ended			Six Monthly		Year Ended
		30.09.2023	30.06.2023	30.09.2022	30.09.2023	30.09.2022	31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Assets						
	a) Own Manufactured	8,645.17	8,646.50	7,620.33	8,645.17	7,620.33	7,904.62
	b) Traded Goods	2,924.57	3,216.40	2,082.74	2,924.57	2,082.74	2,646.83
2	Other Un-allocable Assets	1,616.27	1,890.76	795.33	1,616.27	795.33	2,205.96
	Total Segment Assets	**13,186.01**	**13,753.66**	**10,498.40**	**13,186.01**	**10,498.40**	**12,757.42**
3	Segment Liabilites						
	a) Own Manufactured	1,666.39	2,033.23	3,688.79	1,666.39	3,688.79	1,741.00
	b) Traded Goods	1,181.53	1,645.86	1,911.82	1,181.53	1,911.82	1,522.70
4	Other Un-allocable Liabilities	376.96	501.23	525.40	376.96	525.40	392.33
	Total Segment Liabilities	**3,224.88**	**4,180.32**	**6,126.01**	**3,224.88**	**6,126.01**	**3,656.04**

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

Place : Mumbai
Date : 27th October, 2023

Mr Amit Vinod Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING & FIXTURES LTD

FOCUS LIGHTING AND FIXTURES LIMITED

STATEMENT OF STANDALONE AUDITED CASH FLOW FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2023

	Particulars	As at 30th September 2023	As at 31st March, 2023
A.	**Cash Flow from Operating Activities**		
	Net profit before Tax as per Profit & Loss Account	1,427.94	2,896.49
	Adjusted for:		
	Assets Write off		14.23
	Depreciation	182.52	426.35
	Employee Benefit Expenses	13.38	49.82
	INDAS Lease Adjustment	-66.84	64.35
	Provision for Doubtful Debts	-13.29	99.00
	Loss / (Profit) on sale of Asset	-	-
	Dividend Paid	-195.75	-50.68
	ESOP Compensation		23.43
	Finance Cost	24.20	92.39
	Operating Profit before Working Capital Changes	**1,372.15**	**3,615.38**
	Adjusted for:		
	(Increase)/ Decrease in Inventories	-306.13	-1,387.62
	(Increase)/ Decrease in Trade receivables	-882.59	-716.65
	(Increase)/ Decrease in Other Current assets	287.93	2.49
	Increase/ (Decrease) in Current Loans given	-45.44	-54.58
	Increase/ (Decrease) in Other Financial assets Non Current	230.06	-1,034.42
	Increase/ (Decrease) in Other Non-Current Assets	0.00	0.00
	Increase/ (Decrease) in Provision	0.00	-36.93
	Increase/ (Decrease) in Trade Payables	44.98	-875.00
	Increase/ (Decrease) in Short Term Borrowings	-295.00	74.66
	Increase/ (Decrease) in Other Current Liabilities	-28.75	-25.35
	Increase/ (Decrease) in Other current financial liabilities	0.00	-252.80
	Increase/ (Decrease) in Other non current financial liabilities	0.00	50.95
	Increase/ (Decrease) in Non Current Provision	0.00	14.81
		377	-625.05
	Less: Taxes Paid	378.18	743.34
	Cash Flow from Operating Activities (A)	**-0.97**	**-1,368.39**
B.	**Cash Flow from Investing Activities**		
	Purchase of Fixed Assets	-311.79	-948.52
	FD with Banks	-2.41	-0.51
	Sale of Fixed Assets	0.00	0.00
	Net Cash used in Investing Activities (B)	**-314.20**	**-949.03**
C.	**Cash Flow from Financing Activities**		
	Issue of Equity share Capital		
	Repayment/Received of long term loans & advances	-0.06	-176.73
	Share Warrants		0.00
	Finance Cost	-24.20	-92.39
	Preferential Share Issue		3,203.09
	Restatement of Foreign Exchange Loan		
	Net Cash used in Financing Activities (C)	**-24.27**	**2,933.97**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-339.43	**616.54**
	Opening Balance of Cash and Cash Equivalents	642.74	**26.20**
	Closing Balance of Cash and Cash Equivalents	**303.31**	**642.74**

1. The above Cash flow Statement has been prepared under the "Indirect Method"set out in Ind AS-7 on Statement of Cash flow.
2. Previous year figures have been reclassified to confirm with current Year's presentation , wherever applicable.
3. This is the cashflows Statement reffered to in our report of even date.

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

Mr Amit Vinod Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 27th October, 2023