

Date: 3rd May, 2023

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

Scrip Symbol: FOCUS

Series: EQ

Sub: Outcome of Board Meeting held on 03rd May, 2023 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to the above-mentioned subject, this is to inform you that Board of Directors of the Company at their meeting held today i.e. Wednesday, 03rd May, 2023 at 11C, Laxmi Industrial Estate, New Link Road, Opp. Fun Republic, Cinema, Andheri West, Mumbai – 400058, has inter-alia, considered and approved the following matters:

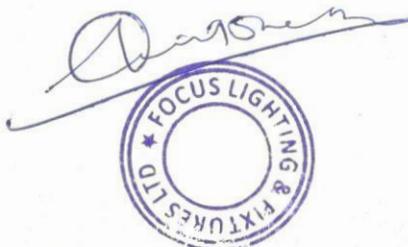
1. Financial Results:

Approved the Audited Standalone and Consolidated Financial Results along with Auditor's Report for the Quarter and Financial Year ended 31st March, 2023. A copy of the results along with the Audit Report issued by the Statutory Auditor of the Company and declaration by the Company for the Audit Report with Unmodified Opinion is enclosed herewith.

2. Sub-division of equity shares of the company and alteration of Memorandum of Association:

The Board of Directors discussed the tabled proposal for Sub-division of the Equity shares of the Company. However, the Board could not reach a consensus in relation to the face value per share and number of shares post such sub-division, thus the agenda for approval of the split of the shares has been deferred to the later Board Meeting. Consequently, the agenda for approval of the alteration of the Capital Clause of the Memorandum of Association (MOA) of the Company has also been deferred.

The Board took a unanimous decision that the Trading Window for Designated persons and their immediate relatives as well as Insiders covered under the Company's Code of Conduct read with the provisions of sub-regulation (1) of Regulation 9 of SEBI (Prohibition of Insider Trading) Regulations, 2015 shall continue to remain close until the end of 48 hours from the conclusion of the later Board Meeting. (i.e after the information becomes generally available through the Stock Exchange).



Corporate Office
Focus Lighting & Fixtures Limited
A1007-1010, Corporate Avenue
Sonawala Road, Goregaon East
Mumbai 400063, India

Work
Survey No.396/24, Plot no.71/72,
New Ahmedabad Industrial estate,
NH8A, Behind Zydus research centre,
Moraiya, Dist.Sanand,
Gujarat - 382213. India

CIN L31500MH2005PLC155278

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3. Re-appointment of Nandola & Co., Practicing Chartered Accountant as the Internal Auditor of the Company for the Financial Year 2023-23. Their Brief Profile is enclosed as Annexure I.
4. Re-appointment of M/s. Rathod & Co., Practicing Company Secretaries, having valid Peer Review certificate No. 1762/2022, as the Secretarial Auditor of the Company for the Financial Year 2023-24. Their Brief Profile is enclosed as Annexure II.
5. **Amendment to the Policy of Code of Conduct for Board of Directors and Senior Management Policy of the Company:**

Approved the amendment to the Policy of Code of Conduct for Board of Directors and Senior Management Policy of the Company in light of the recent amendments to the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 along with the brief profile is enclosed in this letter.

The Board Meeting commenced at 4:00 P.M. and concluded at 7:00 P.M.

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

For FOCUS LIGHTING AND FIXTURES LIMITED


AMIT VINOD SHETH
MANAGING DIRECTOR
DIN: 01468052

**Corporate Office**

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ANNEXURE-I

Re-appointment of Nandola & Co, Chartered Accountants as the Internal Auditor of Focus Lighting and Fixtures Limited

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Re-Appointment
2.	Date of Appointment/ Cessation	3 rd May, 2023
3.	Name of Firm	Nandola & Co
4.	Name of Proprietor	CA Keyur Nandola
5.	Membership Number	126612
6.	FRN	128214W
7.	Address of office	G-85, Gate No. 1, Profit Center, Near Pizza Hutt, Mahavir Nagar, Kandivali West, Mumbai- 400067.
8.	Contact Number	022 40142422/ 9987060945
9.	Email Id	nandola.keyur@gmail.com
10.	Brief Profile (In case of appointment)	Nandola & Co. ("NC") is a Chartered Accountant firm advising corporates and entrepreneurs in area of Accounting, Audit, Tax & Regulatory Services having an experience of more than 6 years.
11.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable




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ANNEXURE-II

Appointment of M/s. Rathod & Co., Practicing Company Secretaries as the Secretarial Auditor of Focus Lighting and Fixtures Limited.

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Re-Appointment
2.	Date of Appointment/ Cessation	3 rd May, 2023
3.	Name of Firm	Rathod & Co., Practicing Company Secretaries
4.	Name of Proprietor	Chirag Vinodbhai Rathod
5.	Membership Number	54460
6.	COP No.	20186
7.	Address of office	Nandanvan, Near Shastri Baug, Dr. Radha Krushna Road, opposite utsav party plot, Anand- 388001, Gujarat.
8.	Contact Number	+91-8866365317
9.	Email Id	compliance@rathod-panchal.com
10.	Brief Profile (In case of appointment)	CS Chirag Vinodbhai Rathod, an Associate Member of ICSI, B. Com and LLB graduate is an aspiring professional practicing since March 2018. He is the proprietor of Rathod & Co., Practicing Company Secretaries. Rathod & Co. is an emerging proprietary concern, pioneered in providing one stop integrated Corporate Compliance, Secretarial, Legal & Advisory Services.
11.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable




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Date: 03rd May, 2023

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

Scrip Symbol: FOCUS

Series: EQ

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir/ Madam,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated 25th May, 2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare and confirm that the Auditor's Report on Audited Financial Results (Standalone and Consolidated) of the Company for the Quarter and Financial Year ended 31st March, 2023, issued by the Statutory Auditors of the Company is unmodified.

For FOCUS LIGHTING AND FIXTURES LIMITED


AMIT VINOD SHETH
MANAGING DIRECTOR
DIN: 01468052



Corporate Office

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FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2023

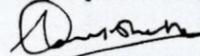
(Rs. in Lakhs except EPS and Share Capital)

Particulars	Consolidated				
	Quarter ended		Year Ended		
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	Audited	Unaudited	Audited	Audited	Audited
1 Income					
Revenue from Operations	4,088.91	6,083.76	3,508.68	16,898.38	10,539.12
Other Income	21.93	46.78	49.11	137.73	121.07
Total Income	4,110.84	6,130.55	3,554.79	16,996.12	10,660.19
2 Expenses					
Cost of Materials Consumed	1,934.56	2,001.31	1,396.72	6,665.77	4,007.87
Purchase of stock in trade	628.93	1,331.45	738.79	3,345.70	3,087.05
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(475.96)	(41.20)	52.09	(757.24)	(112.01)
Employee Benefits Expense	562.12	532.19	411.49	2,108.72	1,388.38
Finance costs	22.14	26.64	17.48	103.34	88.40
Depreciation and Amortisation Expenses	139.66	120.06	89.00	458.65	336.14
Other Expenses	653.21	579.98	439.43	2,151.65	1,299.86
Total Expenses	3,464.66	4,750.43	3,145.00	14,073.58	10,065.66
3 Profit / (loss) before exceptional items and tax (1-2)	646.18	1,380.11	409.79	2,922.54	594.54
4 Prior Period Adjustment					-
5 Profit / (loss) before tax(3-4)	646.18	1,380.11	409.79	2,922.54	594.54
6 Tax Expenses					
- Current Tax	89.54	349.75	110.74	728.33	168.34
- Previous Year Tax	-	-	1.31	3.41	1.31
- MAT Credit Entitlement/Reversal	-	-	-	-	-
- Deferred Tax	40.65	11.11	(53.42)	(78.44)	27.77
Total Tax Expenses / (Income)	130.20	360.85	58.63	653.29	138.88
7 Profit / (loss) for the Period from continuing operations (5-6)	515.98	1,019.26	351.16	2,269.25	455.66
8 Profit / (loss) from discontinuing operations					-
9 Tax expense of discontinuing operations					-
10 Profit / (loss) from discontinuing operations after tax (8-9)					-
11 Net Income including uncontrolled interest	515.98	1,019.26	351.16	2,269.25	455.66
Less / Add : Income attributable to uncontrolled interest	22.20	9.29		46.92	
Profit / (loss) for the period	538.18	1,028.55	351.16	2,316.17	455.66
12 Other comprehensive income					
i. Items that will not be reclassified subsequently to Profit or Loss		-	(65.01)		
ii. Foreign Exchange Gain	-	0.26		6.09	4.48
iii. Actuarial Gain on Defined Plan Liability	(0.00)	64.88		64.88	-
iv. Income tax on Actuarial Loss	-	16.33		16.33	-
v. Actuarial Loss on Defined Plan Liability	(3.69)	(77.67)		15.06	67.15
vi. Income tax on Actuarial Loss	-	19.55		(4.72)	(16.90)
Total Comprehensive Income for the Period (11+12)	541.87	1,135.48	286.15	2,360.47	409.89
Earnings per share before exception items- Face Value '10.00 per share					
(1) Basic (in')	0.15	11.20	2.82	18.09	4.04
(2) Diluted (in')	0.15	11.20	2.82	18.09	4.04
Earnings per share before exception items- Face Value '10.00 per share					
(1) Basic (in')	0.15	11.20	2.82	18.09	4.04
(2) Diluted (in')	0.15	11.20	2.82	18.09	4.04
Number of Shares	1,30,50,115	1,01,35,800	1,01,35,800	1,30,50,115	1,01,35,800
Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)	13,05,01,150	10,13,58,000	10,13,58,000	13,05,01,150	10,13,58,000

Notes

- 1 These results have been prepared on the basis of the audited standalone financial statements for the year ended March 31, 2023 and the audited standalone condensed interim financial statements upto the end of the third quarter, which are 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 May 3, 2023. The statutory auditors have expressed an unmodified audit opinion on these results.
- 2 During the Quarter ended 31.03.2023 the employees have subscribed to 55,500 Fully Paid up Equity Shares of the company of 10 each at the offer price of Rs 63 per share in terms of the Company's Employee Stock Option Scheme of 2019. The company had allotted 97,500 Equity shares to FFL Employee Welfare Trust on 17.06.2022. The subscribed and paid up capital of the company Rs 1308.01 Lakhs is net of the 42,000 ESOP shares held with FFL Employee Welfare Trust.
- 3 The Company had issued and allotted 28,58,815 share warrants at a price of Rs 110 per warrant on preferential basis on 7th October, 2022. The said shares were subsequently converted into 28,58,815 Equity Shares of Face Value of Rs 10 each on 12th January 2023
- 4 This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015
- 5 Focus Lighting Corp, the wholly owned subsidiary of the Company situated in USA has been dissolved w.e.f 30th March 2023.
- 6 Statutory Auditor of the company has carried out Audit of this Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015
- 7 The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

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



Mr Amit Sheth
Managing Director
DIN: 01468052



Place : Mumbai
Date : 3rd May, 2023

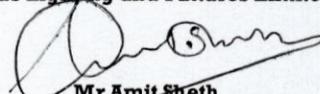
FOCUS LIGHTING AND FIXTURES LIMITED
CIN : L31500MH2005PTC155278
CONSOLIDATED AUDITED BALANCE SHEET FOR THE YEAR ENDED 31st MARCH, 2023

		(Rs in Lakhs)	
	Particulars	Year Ended (Audited) 31-Mar-23	Year Ended (Audited) 31-Mar-22
	ASSETS		
	Non-Current Assets		
(a)	Property, Plant and Equipments	1,586.41	1,138.45
(b)	Capital Work-In-progress	195.67	110.41
(c)	Intangible Assest	29.14	-
(d)	Right-of-use Assets	449.06	321.15
(e)	Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	102.31	65.56
	(iv) Others Financial Assets	1,141.79	94.14
(f)	Deferred Tax Assets (net)	227.67	139.79
(g)	Other Non Current Assets	21.19	21.19
(h)	Income Tax Asset (net)	-	-
	Total Non-Current Assets	3,753.24	1,890.69
	Current Assets		
(a)	Inventories	3,850.76	2,363.41
(b)	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	3,161.31	2,471.16
	(iii) Cash and Cash Equivalents	735.11	62.88
	(iv) Other Balances with Banks other then (iii) above	-	-
	(v) Loans	83.43	28.73
	(vi) Others	-	-
(c)	Current Tax Assets (net)	-	-
(d)	Other Current Assets	1,191.33	1,142.10
	Total Current Assets	9,021.94	6,068.27
	TOTAL ASSETS	12,775.18	7,958.97
	EQUITY AND LIABILITIES		
	Equity		
(a)	Equity Share Capital	1,305.01	1,013.58
(b)	Other Equity	7,689.57	2,510.89
	Total Equity	8,994.58	3,524.47
	LIABILITIES		
	Non Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	-	36.00
	(ii) Trade Payable	-	-
	(iii) Other financial Liabilities	-	369.63
(b)	Provisions	512.66	103.31
(c)	Other Non-Current Liabilities	118.12	-
(d)	Deferred Tax Liabilities (net)	-	-
	Total Non-Current Liabilities	630.78	508.94
	Current Liabilities		
(a)	Financial Liabilities		
	(i) Borrowings	295.00	220.34
	(ii) Trade Payables	1,721.29	2,608.00
	(iii) Other Financial Liabilities	377.74	332.10
(b)	Provisions	43.99	80.92
(c)	Other Current Liabilities	472.73	630.48
(d)	Current Tax Liabilities (net)	239.07	53.72
	Total Current Liabilities	3,149.82	3,925.56
	TOTAL EQUITY AND LIABILITIES	12,775.18	7,958.97

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

Place : Mumbai
Date : 3rd May, 2023




Mr Amit Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LTD

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.pluslighttech.com

STATEMENT OF CONSOLIDATED AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars	CONSOLIDATED				
	Quarter ended			Year Ended	
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
a. Own Manufactured	3,469.42	3,706.62	2,482.28	12,129.77	6,454.62
b. Trading	619.50	2,377.15	1,023.41	4,728.61	4,084.50
Net Sales/Income From Operation	4,088.91	6,083.76	3,505.69	16,858.38	10,539.12
Segment Results					
a. Own Manufactured	548.13	1,190.66	330.90	2,605.31	528.09
b. Trading	98.49	223.93	96.39	420.57	154.85
c. Unallocable	-	-	-	-	-
Less: Interest and Finance Charges	25.16	25.19	17.48	103.34	88.40
Total Segment Result before Tax	621.46	1,389.40	409.81	2,922.54	594.54
Less: Other Unallocable Expenditure					
Total Profit before Tax	621.46	1,389.40	409.81	2,922.54	594.54
Capital Employed (Segment Assets - Segment Liabilities)					
a. Own Manufactured	6,163.62	4,639.35	3,268.22	6,163.62	3,268.22
b. Trading	1,085.43	1,220.19	58.51	1,085.43	58.51
c. Unallocable	1,745.52	365.19	259.84	1,745.52	259.84
TOTAL CAPITAL EMPLOYED	8,994.58	6,224.74	3,586.57	8,994.58	3,586.57

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

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



(Signature)

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 3rd May 2023

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF CONSOLIDATED AUDITED SEGMENT ASSET AND LIABILITIES FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH , 2023

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Quarter ended			Year ended	
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Assets					
	a) Own Manufactured	7,904.62	7,009.01	5,961.76	7,904.62	5,961.76
	b) Traded Goods	2,732.71	2,678.44	1,683.65	2,732.71	1,683.65
2	Other Un-allocable Assets	2,137.85	945.39	313.56	2,137.85	313.56
	Total Segment Assets	12,775.18	10,632.85	7,958.97	12,775.18	7,958.97
3	Segment Liabilites					
	a) Own Manufactured	1,741.00	2,369.66	2,693.55	1,741.00	2,693.55
	b) Traded Goods	1,647.27	1,458.25	1,687.23	1,647.27	1,687.23
4	Other Un-allocable Liabilities	392.33	580.20	53.72	392.33	53.72
	Total Segment Liabilities	3,780.61	4,408.11	4,434.50	3,780.61	4,434.50

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



Mr. Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 3rd May, 2023

FOCUS LIGHTING AND FIXTURES LIMITED
Consolidated Cash Flow Statement For The Year Ended 31st March, 2023

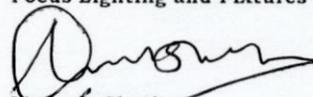
Particulars	(Rs in Lakhs)	
	31.03.2023	31.03.2022
A. Cash Flow from Operating Activities		
Net profit before Tax as per Profit & Loss Account	2,922.54	607.14
Adjusted for:		
Depreciation	458.65	336.14
Assets Write off	14.23	36.55
Employee Benefit Expenses	23.43	(67.15)
INDAS Adjustment Lease	61.75	7.29
Provision for Doubtful Debts	99.00	66.90
(Profit)/Loss on sale of Assets	0.84	0.08
Dividend	50.68	0.00
Finance Cost	103.34	88.40
Operating Profit before Working Capital Changes	3,734.45	1,075.35
Adjusted for:		
(Increase)/ Decrease in Inventories	(1,487.35)	(541.21)
(Increase)/ Decrease in Trade receivables	(789.16)	(805.18)
(Increase)/ Decrease in Other Current assets	(54.70)	(239.92)
(Increase)/ Decrease in Current Loans given	(49.22)	(282.87)
(Increase)/ Decrease in Long term Loans given	(36.75)	(4.71)
(Increase)/ Decrease in Other Financial assets (non-current)	(1,047.65)	0.00
Increase/ (Decrease) in Provision (current)	(36.93)	64.03
Increase/ (Decrease) in Trade Payables	(886.71)	927.38
Increase/ (Decrease) in Other Current Liabilities	(157.74)	371.96
Increase/ (Decrease) in Other Non-current financial liabilities	143.03	(87.47)
Increase/ (Decrease) in Other current financial liabilities	45.64	159.43
Increase/ (Decrease) in Provision (non-current)	14.81	103.31
Increase/ (Decrease) in Current tax liabilities	0.00	53.72
(Increase)/ Decrease in Other Non-Current Assets	0.00	(25.33)
	(608.29)	768.49
Less: Taxes Paid	743.34	166.65
Cash Flow from Operating Activities (A)	(1,351.63)	601.84
B. Cash Flow from Investing Activities		
Purchase of Fixed Assets	(1,044.75)	(363.72)
Sales Proceeds form Fixed Assets	1.64	0.03
FD with Banks	0.00	14.51
Currency Fluctuation	3.66	0.00
Net Cash used in Investing Activities (B)	(1,039.45)	(349.18)
C. Cash Flow from Financing Activities		
Issue of Equity share Capital		
Repayment/Received of long term loans & advances	(36.00)	(34.02)
Proceeds from Other Short-Term Borrowings	74.67	(181.53)
Preferential Allotment of Shares and ESOP	3,127.99	0.00
Finance Cost	(103.34)	(88.40)
Currency Fluctuation	0.00	0.00
Net Cash used in Financing Activities (C)	3,063.31	(303.95)
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	672.23	(51.29)
Opening Balance of Cash and Cash Equivalents	62.88	114.17
Closing Balance of Cash and Cash Equivalents	735.11	62.88

Notes:

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



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


Mr. Amit Sheth
Managing Director
DIN: 01468052



DATE : _____

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF
CONSOLIDATED FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF
FOCUS LIGHTING AND FIXTURES LIMITED**

Opinion

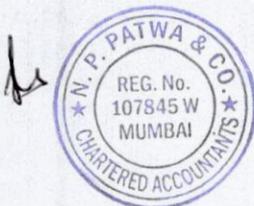
We have audited the accompanying Statement of Consolidated Financial Results of FOCUS LIGHTING AND FIXTURES LIMITED (the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the quarter and year ended March 31, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)

Regulations, 2015, as amended (the "Listing Regulations"). In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) includes the results of the subsidiaries viz. (1) Plus Light Tech FZE, UAE, wholly owned subsidiary (2) Focus Lighting and Fixtures PTE Limited, Singapore, wholly owned subsidiary (3) Xandos Lighting and Fixtures Private Limited, India ;
- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's Responsibilities for the Consolidated Financial Results

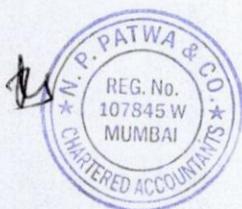
This Statement which includes Consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended March 31, 2023. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results. As part of an audit in accordance with SAs, we



exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative



factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

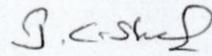
We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For N P Patwa and Company

Chartered Accountants

FRN 107845W



Jitendra Shah

Partner

M No 042384

UDIN: 23042384BGWAQT7654



Place : Mumbai

Date : 03.05.2023

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.pluslighttech.com

AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2023

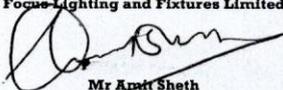
(Rs.in Lakhs except EPS and Share Capital)

Particulars	Standalone				
	Quarter ended			Year Ended	
	31.03.2023 Audited	31.12.2022 Unaudited	31.03.2022 Audited	31.03.2023 Audited	31.03.2022 Audited
1 Income					
Revenue from Operations	4,028.58	5,846.36	3,374.47	16,215.90	10,154.55
Other Income	3.36	13.67	47.54	70.88	94.50
Total Income	4,031.95	5,860.03	3,422.01	16,286.78	10,249.05
2 Expenses					
Cost of Materials Consumed	1,934.56	2,001.31	1,396.72	6,665.77	4,007.87
Purchase of stock in trade	607.35	1,493.18	694.22	3,262.43	2,981.13
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-248.97	(62.25)	118.48	(657.50)	3.39
Employee Benefits Expense	470.05	442.73	341.51	1,711.98	1,150.32
Finance costs	18.70	23.03	16.93	92.39	87.13
Depreciation and Amortisation Expenses	129.41	109.12	88.74	426.35	330.68
Other Expenses	551.44	492.81	432.91	1,888.88	1,200.19
Total Expenses	3,462.53	4,499.92	3,089.51	13,390.30	9,760.72
Profit / (loss) before exceptional items and tax (1-2)	569.42	1,360.11	332.50	2,896.49	488.32
3 Exceptional Item	-	-	-	-	-
4 Profit / (loss) before tax(3-4)	569.42	1,360.11	332.50	2,896.49	488.32
5 Tax Expenses					
- Current Tax	89.54	349.75	110.74	728.33	165.34
- Previous Year Tax	-	-	1.31	3.41	1.31
- MAT Credit Entitlement/Reversal	-	-	-	-	-
- Deferred Tax	40.65	11.11	35.92	-78.44	(27.76)
Total Tax Expenses / (Income)	130.20	360.85	58.63	653.29	138.88
6 Profit / (loss) for the Period from continuing operations (5-6)	439.22	999.25	273.87	2,243.20	349.44
7 Profit / (loss) from discontinuing operations					
8 Tax expense of discontinuing operations					
9 Profit / (loss) from discontinuing operations after tax (8-9)					
10 Profit / (loss) for the period (7+10)	439.22	999.25	273.87	2,243.20	349.44
11 Other comprehensive income			67.15		
Items that will not be reclassified subsequently to Profit or Loss			67.15		
i. Actuarial Gain on Defined Plan Liability	-0.00	64.88		64.88	
iii. Income tax on Actuarial Loss	-	16.33		16.33	
iv. Actuarial Loss on Defined Plan Liability	-3.69	(77.67)		15.06	67.15
v. Income tax on Actuarial Loss	-	19.55		(4.72)	(16.90)
Total Comprehensive Income for the Period (11+12)	442.92	1,105.92	206.72	2,281.41	299.19
13 Earnings per share before exception items- Face Value '10.00 per share					
(1) Basic (in')	3.39	10.91	2.04	17.48	2.95
(2) Diluted (in')	3.39	10.91	2.04	17.48	2.95
Value '10.00 per share					
(1) Basic (in')	3.39	10.91	2.04	17.48	2.95
(2) Diluted (in')	3.39	10.91	2.04	17.48	2.95
Number of Shares	1,30,50,115	1,01,35,800	1,01,35,800	1,30,50,115	1,01,35,800
Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)	13,05,01,150	10,13,58,000	10,13,58,000	13,05,01,150	10,13,58,000

Notes

- 1 These results have been prepared on the basis of the audited standalone financial statements for the year ended March 31, 2023 and the audited standalone condensed interim financial statements upto the end of the third quarter, which are 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 May 3, 2023. The statutory auditors have expressed an unmodified audit opinion on these results.
- 2 During the Quarter ended 31.03.2023 the employees have subscribed to 55,500 Fully Paid up Equity Shares of the company of 10 each at the offer price of Rs 63 per share in terms of the Company's Employee Stock Option Scheme of 2019. The company had allotted 97,500 Equity shares to FFL Employee Welfare Trust on 17.06.2022. The subscribed and paid up capital of the company Rs 1305.01 Lakhs is net of the 42,000 ESOP shares held with FFL Employee Welfare Trust.
- 3 The Company had issued and allotted 28,58,815 share warrants at a price of Rs 110 per warrant on preferential basis on 7th October, 2022. The said shares were subsequently converted into 28,58,815 Equity Shares of Face Value of Rs 10 each on 12th January 2023
- 4 This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015
- 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


Mr Anant Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 3rd May, 2023



FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

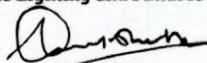
Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai - 400063, Maharashtra, India.
E-mail: cs@pluslighttech.com; Website: www.pluslighttech.com

STANDALONE AUDITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2023

(Rs in Lakhs except EPS and Share Capital)

Particulars	As at 31st March, 2023	As at 31st March, 2022
	Audited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipments	1,578.63	1,135.78
(c) Capital Work-In-progress	195.67	110.41
(b) Intangible Assets	29.14	-
(d) Right-of-use Assets	359.98	321.15
(c) Financial Assets	-	-
(i) Investments	62.59	62.08
(ii) Trade receivables	-	-
(iii) Loans	313.36	172.63
(iv) Others Financial Assets	1,113.00	78.59
(f) Deferred Tax Assets (net)	227.67	139.79
(g) Other Non Current Assets	21.19	21.19
(h) Income Tax Asset (net)	-	-
Total Non-Current Assets	3,901.23	2,041.63
Current Assets		
(a) Inventories	3,457.57	2,069.95
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	3,550.41	2,932.77
(iii) Cash and Cash Equivalents	642.74	26.20
(iv) Other Balances with Banks other than (iii) above	-	-
(v) Loans	82.36	27.77
(vi) Others Current Financial Assets	-	-
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	1,123.10	1,125.59
Total Current Assets	8,856.18	6,182.28
TOTAL ASSETS	12,757.42	8,223.91
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,305.01	1,013.58
(b) Other Equity	7,796.37	2,653.98
Total Equity	9,101.38	3,667.56
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities	-	36.00
(i) Borrowings	-	-
(ii) Trade Payable	-	-
(iii) Other financial Liabilities	-	369.63
(b) Provisions	420.58	103.31
(c) Other Non-Current Liabilities	118.12	-
(d) Deferred Tax Liabilities (net)	-	-
Total Non-Current Liabilities	538.69	508.94
Current Liabilities		
(a) Financial Liabilities	-	-
(i) Borrowings	295.00	220.34
(ii) Trade Payables	1,721.29	2,596.29
(iii) Other Financial Liabilities	488.80	514.15
(b) Provisions	43.99	80.92
(c) Other Current Liabilities	329.19	581.99
(d) Current Tax Liabilities (net)	239.07	53.72
Total Current Liabilities	3,117.34	4,047.41
TOTAL EQUITY AND LIABILITIES	12,757.42	8,223.91

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



Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 3rd May, 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.pluslighttech.com

STATEMENT OF STANDALONE AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND YEAR ENDED MARCH 31, 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Year Ended	
	31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
	Audited	Unaudited	Audited		Audited
Segment Revenue					
a. Own Manufactured	3,469.42	3,706.62	2,482.28	12,129.77	6,454.62
b. Trading	559.17	2,139.74	892.20	4,086.13	3,699.93
Net Sales/Income From Operation	4,028.58	5,846.36	3,374.48	16,215.90	10,154.55
Segment Results					
a. Own Manufactured	548.13	1,190.66	330.90	2,605.31	528.09
b. Trading	39.99	192.47	18.54	383.56	47.37
c. Unallocable					-
Less: Interest and Finance Charges	18.69	23.03	16.93	92.39	87.13
Total Segment Result before Tax	569.42	1,360.11	332.51	2,896.49	488.33
Less: Other Unallocable Expenditure					
Total Profit before Tax	569.42	1,360.11	332.51	2,896.49	488.33
Capital Employed (Segment Assets - Segment Liabilities)					
a. Own Manufactured	6,163.62	4,639.35	3,268.21	6,163.62	3,268.21
b. Trading	1,124.13	1,295.01	139.51	1,124.13	139.51
c. Unallocable	1,813.63	437.33	259.84	1,813.63	259.84
TOTAL CAPITAL EMPLOYED	9,101.38	6,371.69	3,667.56	9,101.38	3,667.56

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

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



(Signature)

Mr. Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 3rd May, 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.pluslighttech.com

STATEMENT OF STANDALONE AUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER AND YEAR ENDED AS ON 31st MARCH, 2023

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Quarter ended			Year ended	
		31/12/2023	31/12/2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Unaudited	Audited	Audited	Audited
1	Segment Assets					
	a) Own Manufactured	7,904.62	7,009.01	5,961.76	7,904.62	5,961.76
	b) Traded Goods	2,646.83	2,797.78	1,948.59	2,646.83	1,948.59
2	Other Un-allocable Assets	2,205.96	1,017.53	313.56	2,205.96	313.56
	Total Segment Assets	12,757.42	10,824.33	8,223.91	12,757.42	8,223.91
3	Segment Liabilities					
	a) Own Manufactured	1,741.00	2,369.66	2,693.55	1,741.00	2,693.55
	b) Traded Goods	1,522.70	1,502.77	1,809.08	1,522.70	1,809.08
4	Other Un-allocable Liabilities	392.33	580.20	53.72	392.33	53.72
	Total Segment Liabilities	3,656.04	4,452.64	4,556.35	3,656.04	4,556.35

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



Place : Mumbai

Date : 3rd May, 2023

Mr Amit Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LIMITED

STATEMENT OF STANDALONE AUDITED CASH FLOW FOR THE YEAR ENDED 31st MARCH, 2023

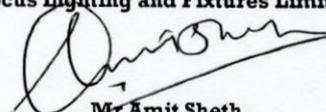
(Rs.in Lakhs)

	Particulars	31/Mar/2023	31/Mar/2022
A.	Cash Flow from Operating Activities		
	Net profit before Tax as per Profit & Loss Account	2,896.49	488.32
	Adjusted for:		
	Assets Write off	14.23	36.55
	Depreciation	426.35	330.68
	Employee Benefit Expenses	49.82	(67.15)
	INDAS Lease Adjustment	64.35	7.29
	Provision for Doubtful Debts	99.00	66.90
	Loss / (Profit) on sale of Asset	-	0.08
	Dividend Paid	(50.68)	-
	ESOP Compensation	23.43	-
	Finance Cost	92.39	87.13
	Operating Profit before Working Capital Changes	3,615.38	949.82
	Adjusted for:		
	(Increase)/ Decrease in Inventories	(1,387.62)	(425.81)
	(Increase)/ Decrease in Trade receivables	(716.65)	(886.05)
	(Increase)/ Decrease in Other Current assets	2.49	(533.42)
	Increase/ (Decrease) in Current Loans given	(54.58)	8.84
	Increase/ (Decrease) in Other Financial assets Non Current	(1,034.42)	(10.13)
	Increase/ (Decrease) in Other Non-Current Assets	0.00	(21.19)
	Increase/ (Decrease) in Provision	(36.93)	64.03
	Increase/ (Decrease) in Trade Payables	(875.00)	949.05
	Increase/ (Decrease) in Short Term Borrowings	74.66	(181.53)
	Increase/ (Decrease) in Other Current Liabilities	(25.35)	426.69
	Increase/ (Decrease) in Other current financial liabilities	(252.80)	272.49
	Increase/ (Decrease) in Other non current financial liabilities	50.95	(87.47)
	Increase/ (Decrease) in Non Current Provision	14.81	103.31
		(625.05)	628.62
	Less: Taxes Paid	743.34	166.65
	Cash Flow from Operating Activities (A)	(1,368.39)	461.97
B.	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	(948.52)	(363.72)
	FD with Banks	(0.51)	10.66
	Sale of Fixed Assets	0.00	0.00
	Net Cash used in Investing Activities (B)	(949.03)	(353.06)
C.	Cash Flow from Financing Activities		
	Issue of Equity share Capital		
	Repayment/Received of long term loans & advances	(176.73)	(34.02)
	Share Warrants	0.00	0.00
	Finance Cost	(92.39)	(87.13)
	Equity Shares Issued on preferential basis / ESOP	3,203.09	0.00
	Restatement of Foreign Exchange Loan	0.00	0.00
	Net Cash used in Financing Activities (C)	2,933.97	(121.15)
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	616.54	(12.24)
	Opening Balance of Cash and Cash Equivalents	26.20	36.66
	Closing Balance of Cash and Cash Equivalents	642.74	26.20

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.

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



**Mr Amit Sheth
Managing Director
DIN: 01468052**



Mumbai, Dated : 3rd May 2022



DATE : _____

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS TO THE BOARD OF DIRECTORS OF FOCUS LIGHTING AND FIXTURES LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **FOCUS LIGHTING AND FIXTURES LIMITED** (the "Company"), for the quarter and year ended March 31, 2023 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

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

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2023 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended March 31, 2023. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2023 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement



principles laid down in Ind AS, prescribed under Section 133 of 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error. In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results. Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

For N P Patwa and Company

Chartered Accountants

FRN 107845W

J. Shah
Jitendra Shah

Partner

M No 042384

UDIN: 23042384BGWAQS2153



Place : Mumbai

Date : 03.05.2023