

Date: 24<sup>th</sup> July, 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 24<sup>th</sup> July, 2023 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part A of Schedule III.**

Dear Sir/Madam,

With reference to the above-mentioned subject and as per applicable provisions of the SEBI (LODR), 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Monday, 24<sup>th</sup> July, 2023 at Plot No. 71/72, New Ahmedabad Industrial Estate Behind Zydus Research Centre, NH 8A, Next To Modtech Machines Pvt Ltd Moraiya, District Sanand, Gujarat – 382213 has inter-alia, considered and approved the following matters:

**1. Financial Results:**

Approved the Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report for the Quarter ended 30<sup>th</sup> June, 2023. A copy of the Financial Results along with the Limited Review Report issued by the Statutory Auditor of the Company is enclosed herewith.

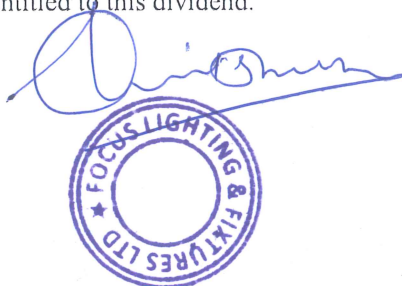
**2. Dividend:**

Recommended the Final Dividend of Rs. 1.50/- per share on fully paid-up equity shares of the Company of face value of Rs. 10/- each for the Financial Year 2022-23, subject to the approval of the Shareholders at the ensuing Annual General Meeting of the Company.

The above Final Dividend, if approved by the Shareholders shall be paid/dispatched on or before 29<sup>th</sup> September, 2023 from the date of the Annual General Meeting.

**3. Record Date for Dividend:**

The Board has fixed the record date as 18<sup>th</sup> August, 2023 for the purpose of determining the names of the Shareholders who are entitled for the Final Dividend for the financial year ended 31<sup>st</sup> March, 2023, if approved. A member, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the close of business hours of 18<sup>th</sup> August, 2023, shall be entitled to this dividend.



**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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#### 4. Sub-Division/ Split:

Approved the Sub-Division/ Split of 1 (One) Equity Share of face value of Rs. 10/- (Rupees Ten Only) fully paid up into 5 (Five) Equity Shares of Rs. 2/- (Rupees Two Only) each fully paid up, subject to the approval of the Members of the Company and any other authorities as maybe required. The record date for the sub-division of equity shares shall be decided by the Board and will be intimated to the exchanges. The details of which is enclosed herewith as **Annexure I**.

#### 5. Alteration in the Memorandum of Association of the Company:

Upon the consequential approval of the Sub-division of Equity Shares, the Board of Directors in their meeting approved the alteration of the Capital Clause V of the Memorandum of Association of the Company, subject to the approval of the members and regulatory/statutory approvals as maybe required. The revised clause V has been reproduced below:

"V. The Authorized Share Capital of the Company is 15,00,00,000 (Rupees Fifteen Crores Only) divided into 7,50,00,000 (Seven Crore Fifty Lakhs) equity shares of Face value of Rs. 2/- (Rupees Two Only) each.

#### 6. Material Related Party transactions:

Approved the contracts/arrangements/transactions with Xandos Lighting And Fixtures Private Limited, a Subsidiary Company and a Related Party for all the proposed contracts/ arrangements/ transactions for Related Party Transactions with Xandos Lighting And Fixtures Private Limited with respect to Sale, purchase or supply of goods or materials, leasing of property of any kind, availing or rendering of any services, either directly or through any appointment of agent, leasing of property of any kind, for appointment to any office or place of profit in the Company, its Subsidiary or Associate Company, for remuneration for underwriting the subscription of any securities or derivatives thereof or any other transactions of whatever nature which may exceeds the limits prescribed under the Companies Act, 2013, notwithstanding that such transactions may exceed the threshold limit of Rupees one thousand crore or 10% of the Consolidated Turnover of the Company as per the latest audited financial statements of the Company in any financial year commencing from 1<sup>st</sup> April, 2023 or such other threshold limits as may be specified by the Listing Regulations, from time to time subject to the approval of shareholders at the ensuing Annual General Meeting of the Company.

#### 7. Annual General Meeting (AGM):

The Board of the Company has fixed 18<sup>th</sup> Annual General Meeting of the Company on Thursday, 31<sup>st</sup> August, 2023 at 11C, Laxmi Industrial Estate, New Link Road, Opp. Fun Republic, Cinema, Andheri West, Mumbai – 400058. The cut-off for ascertaining the names of shareholders, who will be entitled to cast their vote on the resolutions proposed will be Friday, 18<sup>th</sup> August, 2023.



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**8. Amendment to the Policy of Determination of Materiality of Events or Information.**

Approved the amendments to the Policy of Determination of Materiality of Events or Information to enhance the standards of governance and considering the recent amendments to the SEBI (Listing Obligation and Disclosure Requirements), Regulation, 2015.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2023 along with the brief profile is enclosed in this letter.

The Board Meeting commenced at 04:00 p.m. and concluded at 5:00 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



# ANNEXURE I

**Details of Sub-Division/ Split of Equity Shares of the Company**  
(Pursuant to SEBI (LODR) Regulations, 2015 read with SEBI Circular No SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13<sup>th</sup> July, 2015)

Particulars	Details
Split Ratio	5:1 i.e., for every 1 (one) equity share of Rs.10/- (Rupees Ten Only), 5 (five) equity Shares of Rs.2/- each (Rupees Two Only)
Rationale behind the split	To enhance the liquidity in the capital market, to widen shareholder base and to make the shares more affordable to small investors.
Pre and post share capital - authorized, paid-up and subscribed	*The details are provided in the note given below
Expected time of completion	Within 3 months from the date of shareholder's approval
Class of shares which are subdivided	Equity Shares
Number of shares of each class pre- and post-split	*The details are provided in the note given below
Number of shareholders who did not get any shares in consolidation and their pre consolidation shareholding	Not Applicable

Note:

\*Details of pre and post Share Capital structure and number of Equity Shares Pre and Post Split:

Type of Capital	Pre-Sub-Division Share Capital Structure			Post-Sub-Division Share Capital Structure		
	No of Shares	Face Value	Total Share Capital (Rs.)	No of Shares	Face Value	Total Share Capital (Rs.)
<b>Authorised</b>						
Equity	1,50,00,000	10	15,00,00,000	7,50,00,000	2	15,00,00,000
<b>Total</b>	<b>1,50,00,000</b>	<b>10</b>	<b>15,00,00,000</b>	<b>7,50,00,000</b>	<b>2</b>	<b>15,00,00,000</b>
<b>Issued and Subscribed Capital</b>						
Equity	1,30,92,115	10	13,09,21,150	6,54,60,575	2	13,09,21,150
<b>Total</b>	<b>1,30,92,115</b>	<b>10</b>	<b>13,09,21,150</b>	<b>6,54,60,575</b>	<b>2</b>	<b>13,09,21,150</b>
<b>Paid Up Capital</b>						
Equity	1,30,92,115	10	13,09,21,150	6,54,60,575	2	13,09,21,150
<b>Total</b>	<b>1,30,92,115</b>	<b>10</b>	<b>13,09,21,150</b>	<b>6,54,60,575</b>	<b>2</b>	<b>13,09,21,150</b>



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# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2023

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Standalone			
		Quarter ended			Year Ended
		30.06.2023 Unaudited	31.03.2023 Audited	30.06.2022 Unaudited	31.03.2023 Audited
1	<b>Income</b>				
	Revenue from Operations	5,136.72	4,088.91	2,653.84	16,858.38
	Other Income	160.85	21.93	39.46	137.73
	<b>Total Income</b>	<b>5,297.57</b>	<b>4,110.84</b>	<b>2,693.30</b>	<b>16,996.12</b>
2	<b>Expenses</b>				
	Cost of Materials Consumed	1,800.46	1,934.56	1,289.98	6,665.77
	Purchase of stock in trade	863.59	628.93	510.90	3,345.70
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	43.50	-475.96	-298.57	-757.24
	Employee Benefits Expense	545.45	562.12	488.70	2,105.72
	Finance costs	30.06	22.14	22.94	103.34
	Depreciation and Amortisation Expenses	117.46	139.66	95.59	458.65
	Other Expenses	767.78	653.21	374.47	2,151.65
	<b>Total Expenses</b>	<b>4,168.29</b>	<b>3,464.66</b>	<b>2,484.02</b>	<b>14,073.58</b>
3	Profit / (loss) before exceptional items and tax (1-2)	1,129.28	646.18	209.29	2,922.54
4	Exceptional item	-	-	-	-
5	<b>Profit / (loss) before tax(3-4)</b>	<b>1,129.28</b>	<b>646.18</b>	<b>209.29</b>	<b>2,922.54</b>
6	<b>Tax Expenses</b>				
	- Current Tax	179.77	89.54	49.27	728.33
	- Previous Year Tax	-	-	-	3.41
	- MAT Credit Entitlement/Reversal	-	-	-	-
	- Deferred Tax	46.95	40.65	-105.11	-78.44
	<b>Total Tax Expenses / (Income)</b>	<b>226.73</b>	<b>130.20</b>	<b>(55.84)</b>	<b>653.29</b>
7	<b>Profit / (loss) for the Period from continuing operations (5-6)</b>	<b>902.55</b>	<b>515.98</b>	<b>265.13</b>	<b>2,269.25</b>
8	Profit / (loss) from discontinuing operations	-	-	-	-
9	Tax expense of discontinuing operations	-	-	-	-
10	Profit / (loss) from discontinuing operations after tax (8-9)	-	-	-	-
11	<b>Profit / (loss) for the period (7+10)</b>	<b>902.55</b>	<b>515.98</b>	<b>265.13</b>	<b>2,269.25</b>
	Less / Add : Income attributable to uncontrolled interest	8.26	22.20		46.92
		<b>910.81</b>	<b>538.18</b>	<b>265.13</b>	<b>2,316.17</b>
12	<b>Other comprehensive income</b>				
i.	Items that will not be reclassified subsequently to Profit or Loss	-	-	-	-
	Foreign Exchange Gain	5.76	-	-4.89	6.09
ii.	Actuarial Gain on Defined Plan Liability	-	-0.00	-	64.88
iii.	Income tax on Actuarial Loss	-	-	-	16.33
iv.	Actuarial Loss on Defined Plan Liability	-	-3.69	48.21	15.06
v.	Income tax on Actuarial Loss	-	-	-12.13	-4.72
13	<b>Total Comprehensive Income for the Period (11+12)</b>	<b>916.58</b>	<b>541.87</b>	<b>224.16</b>	<b>2,360.47</b>
	Reserves Excluding revaluation Reserves				
	Earnings per share before exception items- Face Value '10.00 per share				
	(1) Basic (in')	7.02	4.15	2.21	18.09
	(2) Diluted (in')	7.02	4.15	2.21	18.09
	Earnings per share before exception items- Face Value '10.00 per share				
	(1) Basic (in')	7.02	4.15	2.21	18.09
	(2) Diluted (in')	7.02	4.15	2.21	18.09
	Number of Shares	1,30,50,115	1,30,50,115	1,01,35,800	1,30,50,115
	Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)	13,05,01,150	13,05,01,150	10,13,58,000	13,05,01,150



Page 1 of 2

# FOCUS LIGHTING AND FIXTURES LIMITED

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

## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2023

### Notes

- These results have been prepared on the basis of the unaudited consolidated financial statements for the quarter ended June 30, 2023, which is prepared in accordance with the Ind AS notified under the Companies (Indian Accounting Standards) Rules, 2015. These results
- 1 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on July 24, 2023. The statutory auditors N P Patwa and Company have carried out limited review of these financial statement as on 30.06.2023 and have expressed an unmodified audit opinion on these results.
  - 2 This Statement is as per Regulation 33 of the SEBI ( Listing Obligations and Disclosures Requirements) Regulations, 2015
  - 3 Statutory Auditor, N P Patwa and Company, has carried out limited review of this Statement is as per Regulation 33 of the SEBI ( Listing Obligations and Disclosures Requirements) Regulations, 2015
  - 4 The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

Place : Mumbai  
Date : 24th July, 2023



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

  
Mr Amit Sheth  
Managing Director  
DIN: 01468052

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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## STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED JUNE 30, 2023

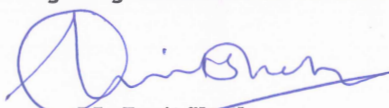
(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended		Year Ended	
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
a. Own Manufactured	2,939.82	3,469.42	1,948.57	12,129.77
b. Trading	2,196.90	619.50	705.27	4,728.61
<b>Net Sales/Income From Operation</b>	<b>5,136.72</b>	<b>4,088.91</b>	<b>2,653.84</b>	<b>16,858.38</b>
Segment Results				
a. Own Manufactured	381.06	548.13	258.85	2,605.31
b. Trading	778.28	98.49	-26.62	420.57
c. Unallocable		-		-
Less: Interest and Finance Charges	30.06	25.16	22.94	103.34
<b>Total Segment Result before Tax</b>	<b>1,129.28</b>	<b>621.46</b>	<b>209.29</b>	<b>2,922.54</b>
<b>Less: Other Unallocable Expenditure</b>				
<b>Total Profit before Tax</b>	<b>1,129.28</b>	<b>621.46</b>	<b>209.29</b>	<b>2,922.54</b>
<b>Capital Employed</b> (Segment Assets - Segment Liabilities)				
a. Own Manufactured	6,613.27	6,163.62	3,644.93	6,163.62
b. Trading	1,803.49	1,085.43	-156.65	1,085.43
c. Unallocable	1,433.25	1,745.52	285.01	1,745.52
<b>TOTAL CAPITAL EMPLOYED</b>	<b>9,850.02</b>	<b>8,994.58</b>	<b>3,773.29</b>	<b>8,994.58</b>

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



  
Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 24th July, 2023

# FOCUS LIGHTING AND FIXTURES LIMITED

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## STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars		Quarter ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Segment Assets				
	a) Own Manufactured	8,646.50	7,904.62	6,794.26	7,904.62
	b) Traded Goods	3,579.92	2,732.71	1,304.45	2,732.71
2	Other Un-allocable Assets	1,984.55	2,137.85	546.16	2,137.85
	<b>Total Segment Assets</b>	<b>14,210.98</b>	<b>12,775.18</b>	<b>8,644.87</b>	<b>12,775.18</b>
3	Segment Liabilities				
	a) Own Manufactured	2,033.23	1,741.00	3,149.33	1,741.00
	b) Traded Goods	1,776.43	1,647.27	1,461.10	1,647.27
4	Other Un-allocable Liabilities	551.30	392.33	261.15	392.33
	<b>Total Segment Liabilities</b>	<b>4,360.96</b>	<b>3,780.61</b>	<b>4,871.57</b>	<b>3,780.61</b>

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



  
Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 24th July, 2023



DATE : 24/07/2023

**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 ended June 30, 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 ended June 30, 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 ended June 30, 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**

*J.C. Shah*

**Jitendra Shah**

**Partner**

**M No 042384**

**UDIN 23042384864WASD2133**



Place : Mumbai

Date : 24.07.2023

# 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: info@pluslighttech.com; Website: www.focuslightingandfixtures.com.

## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 30th JUNE 2023

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Standalone		
		Quarter ended		Year Ended
		30.06.2023 Unaudited	31.03.2023 Audited	30.06.2022 Unaudited
1	<b>Income</b>			
	Revenue from Operations	4,431.11	4,028.58	2,465.10
	Other Income	129.44	3.36	29.54
	<b>Total Income</b>	<b>4,560.55</b>	<b>4,031.95</b>	<b>2,494.64</b>
2	<b>Expenses</b>			
	Cost of Materials Consumed	1,800.46	1,934.56	1,289.98
	Purchase of stock in trade	836.44	607.35	495.39
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-50.53	-248.97	-381.40
	Employee Benefits Expense	449.80	470.05	388.21
	Finance costs	26.96	18.70	22.70
	Depreciation and Amortisation Expenses	106.46	129.41	95.04
	Other Expenses	692.28	551.44	353.90
	<b>Total Expenses</b>	<b>3,861.86</b>	<b>3,462.53</b>	<b>2,263.82</b>
3	Profit / (loss) before exceptional items and tax (1-2)	698.69	569.42	230.82
4	Exceptional item	-	-	-
5	<b>Profit / (loss) before tax(3-4)</b>	<b>698.69</b>	<b>569.42</b>	<b>230.82</b>
6	<b>Tax Expenses</b>			
	- Current Tax	179.77	89.54	49.27
	- Previous Year Tax	-	-	-
	- MAT Credit Entitlement/Reversal	-	-	-
	- Deferred Tax	46.95	40.65	-105.11
	<b>Total Tax Expenses / (Income)</b>	<b>226.73</b>	<b>130.20</b>	<b>(55.84)</b>
7	<b>Profit / (loss) for the Period from continuing operations (5-6)</b>	<b>471.96</b>	<b>439.22</b>	<b>286.66</b>
8	Profit / (loss) from discontinuing operations	-	-	-
9	Tax expense of discontinuing operations	-	-	-
10	Profit / (loss) from discontinuing operations after tax (8-9)	-	-	-
11	<b>Profit / (loss) for the period (7+10)</b>	<b>471.96</b>	<b>439.22</b>	<b>286.66</b>
12	<b>Other comprehensive income</b>			
i.	Items that will not be reclassified subsequently to Profit or Loss	-	-	-
ii.	Actuarial Gain on Defined Plan Liability	-	-0.00	-
iii.	Income tax on Actuarial Loss	-	-	-
iv.	Actuarial Loss on Defined Plan Liability	-	-3.69	48.21
v.	Income tax on Actuarial Loss	-	-	-12.13
13	<b>Total Comprehensive Income for the Period (11+12)</b>	<b>471.96</b>	<b>442.92</b>	<b>250.58</b>
	<b>Reserves Excluding revaluation Reserves</b>			
	Earnings per share before exception items- Face Value '10.00 per share			
	(1) Basic (in')	3.62	3.39	2.83
	(2) Diluted (in')	3.62	3.39	2.83
	<b>Earnings per share before exception items- Face Value '10.00 per share</b>			
	(1) Basic (in')	3.62	3.39	2.83
	(2) Diluted (in')	3.62	3.39	2.83
	Number of Shares	1,30,50,115	1,30,50,115	1,01,35,800
	Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)	13,05,01,150	13,05,01,150	10,13,58,000



*[Handwritten Signature]*

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

## UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 30th JUNE 2023

### Notes

These results have been prepared on the basis of the unaudited standalone financial statements for the quarter ended June 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 July 24, 2023. The statutory auditors N P Patwa and Compnay have carried out limited review of these financial statement as on 30.06.2023 and have expressed an unmodified audit opinion on these results.

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This Statement is as per Regulation 33 of the SEBI ( Listing Obligations and Disclosures Requirments) Regulations, 2015

The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

Place : Mumbai  
Date : 24th July, 2023



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

  
Mr Amit Sheth  
Managing Director  
DIN: 01468052

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,  
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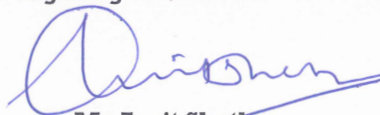
## STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED JUNE 30, 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Year Ended
	30.06.2023	31.03.2023	30.06.2022	31.03.2023
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
a. Own Manufactured	2,939.82	3,469.42	1,948.57	12,129.77
b. Trading	1,491.29	559.17	516.53	4,086.13
<b>Net Sales/Income From Operation</b>	<b>4,431.11</b>	<b>4,028.58</b>	<b>2,465.10</b>	<b>16,215.90</b>
Segment Results				
a. Own Manufactured	381.06	548.13	258.85	2,605.31
b. Trading	344.59	39.99	-5.33	383.56
c. Unallocable				
Less: Interest and Finance Charges	26.96	18.69	22.70	92.39
<b>Total Segment Result before Tax</b>	<b>698.69</b>	<b>569.42</b>	<b>230.82</b>	<b>2,896.49</b>
<b>Less: Other Unallocable Expenditure</b>				
<b>Total Profit before Tax</b>	<b>698.69</b>	<b>569.42</b>	<b>230.82</b>	<b>2,896.49</b>
<b>Capital Employed</b> (Segment Assets - Segment Liabilities)				
a. Own Manufactured	6,613.27	6,163.62	3,644.93	6,163.62
b. Trading	1,570.54	1,124.13	30.66	1,124.13
c. Unallocable	1,389.53	1,813.63	259.84	1,813.63
<b>TOTAL CAPITAL EMPLOYED</b>	<b>9,573.34</b>	<b>9,101.38</b>	<b>3,935.42</b>	<b>9,101.38</b>

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



Mr Amit Sheth  
Managing Director  
DIN: 01468052



Place : Mumbai  
Date : 24th July, 2023

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

## STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars		Quarter ended			Year Ended
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		Unaudited	Audited	Unaudited	Audited
1	Segment Assets				
	a) Own Manufactured	8,646.50	7,904.62	6,794.26	7,904.62
	b) Traded Goods	3,216.40	2,646.83	1,612.61	2,646.83
2	Other Un-allocable Assets	1,890.76	2,205.96	527.13	2,205.96
	<b>Total Segment Assets</b>	<b>13,753.66</b>	<b>12,757.42</b>	<b>8,934.00</b>	<b>12,757.42</b>
3	Segment Liabilities				
	a) Own Manufactured	2,033.23	1,741.00	3,149.33	1,741.00
	b) Traded Goods	1,645.86	1,522.70	1,581.95	1,522.70
4	Other Un-allocable Liabilities	501.23	392.33	261.15	392.33
	<b>Total Segment Liabilities</b>	<b>4,180.32</b>	<b>3,656.04</b>	<b>4,992.43</b>	<b>3,656.04</b>

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



Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 24th July, 2023



DATE : 24/07/2023

**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 ended June 30, 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:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- 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 then ended June 30, 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 ended June 30, 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 ended June 30, 2023. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter ended June 30, 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. C. Shah*

**Jitendra Shah**

**Partner**

**M No 042384**

**UDIN 23042384B4WAS24482**



Place : Mumbai

Date : 24.07.2023