

Date: February 14, 2020

Security Code No: 534757	Scrip Code: 10016123
BSE Limited P J Towers, Dalal Street , Mumbai- 400001	The Calcutta Stock Exchange Limited 7, Lyons Range Kolkata 700001

Dear Sir/Madam,

Sub: Outcome of Board Meeting

We wish to inform you that the Board of Directors in their meeting held today i.e. February 14, 2020 has *inter- alia* considered and approved the Un-Audited Financial Results for the quarter ended December 31, 2019 as recommended by the Audit Committee and a copy of the Un-Audited Financial Results and Limited Review Report for the quarter ended December 31, 2019 is attached herewith.

The meeting commenced at 5:00 P.M. and concluded at 05:40 P.M.

You are requested to kindly take note of this.

Thanking You,

Yours Faithfully,

For **Focus Industrial Resources Limited**



(Mamta Jindal)
Managing Director
DIN: 00085096



FOCUS INDUSTRIAL RESOURCES LIMITED							
CIN: L15319DL1985PLC021348							
Registered Office: 104, Mukand House, Commercial Complex, Azadpur, Delhi-110033							
Unaudited Financial Results for the Quarter Ended 31st December, 2019							
Statement of Unaudited Financial Results for the Quarter Ended 31st December, 2019.							
S.No	Particulars	Quarter Ended			9 Months Ended		(Rs. in Lakhs)
		3 months ended 31-12-2019	Preceding 3 months ended 30-09-2019	Corresponding 3 months ended 31-12-2018	Year to date figures for current period ended 31-12-2019	Year to date figures for previous year ended 31-12-2018	For the year ended 31-03-2019
	Whether results are audited or unaudited	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
	Revenue from operations						
(i)	Interest Income	13.52	13.20	8.57	38.87	56.73	75.52
(ii)	Dividend Income	0.00	0.00	0.00	0.00	0.00	0.013
(iii)	Rental Income	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Fees and commission Income	0.00	0.00	0.00	0.00	0.00	0.00
(v)	Net gain on fair value changes	0.00	0.00	0.00	0.00	0.00	0.00
(vi)	Net gain on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00	0.00	0.00
(vii)	Sale of products(including Excise Duty)	0.00	0.00	0.00	0.00	0.00	0.00
(viii)	Sale of services	0.00	0.00	0.00	0.00	0.00	0.00
(ix)	Others	0.00	0.00	0.00	0.00	0.00	0.00
(I)	Total Revenue from operations	13.52	13.20	8.57	38.87	56.73	75.53
(II)	Other Income	0.00	0.00	0.00	0.00	0.00	0.00
(III)	Total Income	13.52	13.20	8.57	38.87	56.73	75.53
	Expenses						
(i)	Finance Costs	0.12	0.01	0.05	0.14	0.19	0.25
(ii)	Fees and commission expense	0.00	0.00	0.00	0.00	0.00	0.00
(iii)	Net loss on fair value changes	0.00	0.00	0.00	0.00	0.00	0.00
(iv)	Net loss on derecognition of financial instruments under amortised cost category	0.00	0.00	0.00	0.00	0.00	0.00
(v)	Impairment on financial instruments	0.00	0.00	0.00	0.00	0.00	0.00
(vi)	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(vii)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(viii)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(ix)	Employee benefits expense	3.30	3.31	2.39	9.85	12.21	14.75
(x)	Depreciation and amortisation expense	0.00	0.00	0.00	0.00	0.00	11.65
(xi)	Other expenses	10.08	9.82	6.11	28.75	43.92	48.82
(IV)	Total expenses	13.50	13.14	8.55	38.74	56.32	75.47
(V)	Profit / (Loss) before exceptional and extraordinary items and tax (III - IV)	0.02	0.06	0.02	0.13	0.41	0.06
(VI)	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
(VII)	Profit / (Loss) before tax (V-VI)	0.02	0.06	0.02	0.13	0.41	0.06
(VIII)	Tax expense						
	(1) Current Tax	0.00	0.00	0.00	0.00	0.00	-1.24
	(2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.20
(IX)	Profit / (loss) for the period from continuing operations (VII-VIII)	0.02	0.06	0.02	0.13	0.41	0.10
(X)	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
(XI)	Tax Expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
(XII)	Profit/(loss) from discontinued operations(After tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
(XIII)	Profit/(loss) for the period (IX+XII)	0.02	0.06	0.02	0.13	0.41	0.10
(XIV)	Other Comprehensive Income						
	(A) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal (A)	0.00	0.00	0.00	0.00	0.00	0.00
	(B) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	Subtotal (B)	0.00	0.00	0.00	0.00	0.00	0.00
	Other Comprehensive Income (A + B)	0.00	0.00	0.00	0.00	0.00	0.00

(XV)	Total Comprehensive Income for the period (XIII+XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)	0.02	0.06	0.02	0.13	0.41	0.10
(XVI)	Earnings per equity share (for Continuing Operations)						
	Basic (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
(XVII)	Earnings per equity share (from discontinued operations)						
	Basic (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
(XVIII)	Earnings per equity share (for discontinued & Continued operations)						
	Basic (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00
	Diluted (Rs.)	0.00	0.00	0.00	0.00	0.00	0.00

Reconciliation between Financial Results as previously reported under Indian GAAP and as per Ind AS for 3 months ended December 31, 2018

Particulars	3 months ended 31-12-2018
Net profit as reported under Indian GAAP	0.02
Add/ Less Adjustments	-
Net profit before other Comprehensive Income as per IND AS	0.02
Other Comprehensive Income	-
Total Comprehensive Income as per Ind AS	0.02

Notes

1. The above Un-audited financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings.
2. The auditor of the Company have Carried out a "Limited Review" for the financial results for the Quarter Ended 31st December, 2019
3. The figures of previous period/ year have been regrouped, wherever necessary, in order to make them comparable.
4. The above Financial Results are available on the website of the company ie www.focuslimited.in and on the website of Stock Exchange where the shares of the Company are listed i.e www.bseindia.com.

Place: Delhi.
Date: 14th February, 2020

For and on behalf of the Board
FOCUS INDUSTRIAL RESOURCES LIMITED

(Mamta Jindal)
Managing Director
DIN: 00085096

VISHNU AGGARWAL ASSOCIATES

Chartered Accountants

CA. V.B. Aggarwal

B. Com.(H), F.C.A.

Office :-1/184, Naya Bazar, V.P.O. Baraut, Distt. Baghpat, (U.P.). Pin- 250611.

Residence :- G-30/165, Sector-3, Rohini, Delhi-110085. Mobile : 98113 28910

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

**Review Report to,
The Board of Directors
Focus Industrial Resources Limited.**

1. We have reviewed the accompanying statement of Un-Audited Financial Results of **M/s FOCUS INDUSTRIAL RESOURCES LIMITED** for the quarter ended **31.12.2019** and year to date from April 1, 2019 to December 31, 2019. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

2. This statement which is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting", as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, engagements to Review Financial Statements issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vishnu Aggarwal Associates
Chartered Accountants
Firm Reg No. 007231C



Place: New Delhi
Date: 14/02/2020

(Vishnu Aggarwal)
(Proprietor)
M. No. 086573