

Date: August 02, 2024

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 August 02, 2024 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) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Friday, August 02, 2024 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 Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report for the Quarter ended 30th June, 2024. A copy of the Financial Results along with the Limited Review Report as issued by the Statutory Auditor of the Company is enclosed herewith.

2. Recommendation of Final Dividend:

Recommended the Final Dividend of Rs. 0.50/- per share on fully paid-up equity shares of the Company of face value of Rs. 2/- each for the Financial Year 2023-24, subject to the approval of the Shareholders at the ensuing 19th Annual General Meeting of the Company.

The above Final Dividend, if approved by the Shareholders shall be paid/dispatched on or before October 10, 2024 from the date of the Annual General Meeting.

3. Record Date for Dividend:

The Board has fixed the record date as August 30, 2024 for the purpose of determining the names of the Shareholders who are entitled for the Final Dividend for the financial year ended 31st March, 2024, 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 August 30, 2024, 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,
NHBA, Behind Zydus research centre,
Moraiya, Dist.Sanand,
Gujarat - 382213, India

CIN L31500MH2005PLC155278

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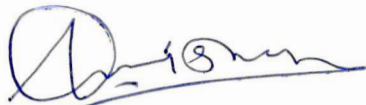
4. Annual General Meeting (AGM):

The Board of the Company has fixed 19th Annual General Meeting of the Company on Wednesday, September 11, 2024 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 Wednesday, September 04, 2024.

The Board Meeting commenced at 03:00 p.m. and concluded at 05:30 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**

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

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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

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Standalone			
		Quarter ended			Year Ended
		30-06-2024	31-03-2024	30-06-2023	31-03-2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue from Operations	3,097.23	3,608.15	4,431.11	15,558.94
	Other Income	31.24	44.88	129.44	416.17
	Total Income	3,128.48	3,653.03	4,560.55	15,975.12
2	Expenses				
	Cost of Materials Consumed	1,095.35	1,042.62	1,800.46	5,624.73
	Purchase of stock in trade	505.05	992.70	836.44	3,292.16
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	35.10	11.73	-50.53	15.11
	Employee Benefits Expense	547.02	551.71	494.47	2,066.06
	Finance costs	15.94	39.60	26.96	106.71
	Depreciation and Amortisation Expenses	131.02	172.66	106.46	583.90
	Other Expenses	468.78	651.81	647.61	2,557.48
	Total Expenses	2,798.27	3,462.82	3,861.86	14,246.15
3	Profit / (loss) before exceptional items and tax (1-2)	330.21	190.21	698.69	1,728.96
4	Exceptional item	-	-	-	-
5	Profit / (loss) before tax(3-4)	330.21	190.21	698.69	1,728.96
6	Tax Expenses	-	-	-	-
	- Current Tax	95.02	35.71	179.77	447.85
	- Previous Year Tax	-	4.52	-	68.99
	- MAT Credit	-	-	-	-
	Entitlement/Reversal	-	-	-	-
	- Deferred Tax	9.60	92.11	46.95	80.85
	Total Tax Expenses / (Income)	85.42	132.33	226.73	597.69
7	Profit / (loss) for the Period from continuing operations (5-6)	244.78	57.87	471.96	1,131.27
8	Profit / (loss) from discontinuing operations	-	-	-	-
9	Tax expense of discontinuing operations	-	-	-	-
10	Profit / (loss) from discontinuing operations after tax (8-9)	-	-	-	-
11	Profit / (loss) for the period (7+10)	244.78	57.87	471.96	1,131.27
12	Other comprehensive income	-	6.54	-	6.54
i.	Items that will not be reclassified subsequently to Profit or Loss	-	-	-	-
ii.	Actuarial Gain on Defined Plan Liability	-	-	-	-
iii.	Income tax on Actuarial Loss	-	-1.65	-	-1.65
iv.	Actuarial Loss on Defined Plan Liability	-	-	-	-
v.	Income tax on Actuarial Loss	-	-	-	-
13	Total Comprehensive Income for the Period (11+12)	244.78	62.77	471.96	1,136.16



FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Standalone			
	Quarter ended			Year Ended
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	Unaudited	Audited	Unaudited	Audited
Reserves Excluding revaluation Reserves				
Earnings per share before exception items-				
(1) Basic (in')	0.37	0.10	3.62	1.74
(2) Diluted (in')	0.36	0.09	3.62	1.71
Earnings per share before exception items-				
(1) Basic (in')	0.37	0.10	3.62	1.74
(2) Diluted (in')	0.36	0.09	3.62	1.71
Number of Shares	6,62,32,825	6,59,46,825	1,30,50,115	6,59,46,825
Paid up Equity Share Capital	13,24,65,650	13,18,93,650	13,05,01,150	13,18,93,650
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.10/-	Rs.2/-

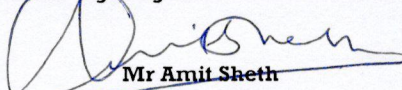
Notes :-

1	The Unaudited Standalone Financial Results and Segment Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 2nd August,2024
2	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.
3	The Unaudited Standalone Financial Statements are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder, other generally accepted accounting principals and Regulations 33 issued by Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015).
4	<p>Pursuant to resolutions passed by the Board of Directors dated 11.11.2019 and by the Shareholders dated 30.12.2019 through Postal Ballot, the Company has approved the "Focus Lighting and Fixtures Limited-Employees Stock Option Plan 2019" which consists of 5,00,000 options of face value of Rs. 10/- each (Post Sub-Division 25,00,000 Options of face value of Rs. 2/- each w.e.f 06.10.2023) in the form of Equity Shares to be exercisable by the eligible employees of the Company. As per the ESOP Plan, the shares will vest in the hands of employees in the tranches of 25%, 35% and 40% from the end of 12 months, 24 months, and 36 months, respectively from the date of grant. Accordingly, 13,07,500 equity shares are vested.</p> <p>Till the quarter ended 30.06.2024 the company has allotted 13,07,500 Equity Shares to FLFL Employee's Welfare Trustand, of these the employees have subscribed to the 12,59,750 equity shares and balance 47,750 equity shares are standing in the FLFL Employee's Welfare Trust.</p>
5	The paid -up Capital of 6,62,32,825 Equity shares is net of 47,750 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.
6	The Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015
7	Statutory Auditor, NP 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.
8	The company is primarily engaged in direct and contract manufacturing and accordingly company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.
9	The figures of the previous year and/ or period(s) have been regrouped wherever necessary

Place : Mumbai
Date : 2nd August,2024



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 STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED JUNE 30, 2024

Particulars	Quarter ended			Year Ended
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	Unaudited	Audited	Unaudited	Audited
Segment Revenue Manufacturing	3,097.23	3,608.15	4,431.11	15,558.94
Net Sales/Income From Operation	3,097.23	3,608.15	4,431.11	15,558.94
Segment Results Manufacturing	346.14	229.80	725.64	1,835.68
Less: Interest and Finance Charges	15.94	39.60	26.96	106.71
Total Segment Result before Tax	330.21	190.21	698.69	1,728.96
Less: Other Unallocable Expenditure				
Total Profit before Tax	330.21	190.21	698.69	1,728.96
Capital Employed (Segment Assets - Segment Liabilities) Manufacturing	10,576.36	10,275.31	9,573.34	10,275.31
TOTAL CAPITAL EMPLOYED	10,576.36	10,275.31	9,573.34	10,275.31

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

Place : Mumbai
Date : 2nd August, 2024



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

Mr Amit Sheth
Managing Director
DIN: 01468052

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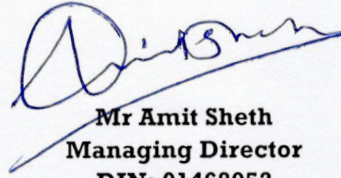
STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Year Ended
	30-06-2024	31.03.2024	30-06-2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
Segment Assets				
Manufacturing	14,702.86	13,800.32	13,753.66	13,800.32
Total Segment Assets	14,702.86	13,800.32	13,753.66	13,800.32
Segment Liabilities				
Manufacturing	4,126.50	3,525.02	4,180.32	3,525.02
Total Segment Liabilities	4,126.50	3,525.02	4,180.32	3,525.02

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




Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 2nd August, 2024



N. P. PATWA & CO. CHARTERED ACCOUNTANTS

Office No104, Amrapali Apartment, 1st Floor, Near GPM College, Telli Galli, Andheri (East), Mumbai - 400 069.
Tel.: 022 46041558/ 49734648 • Email :nppatwa@gmail.com

DATE : _____

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

Review Report to The Board of Directors

Focus Lighting and Fixtures Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Focus Lighting and Fixtures Limited (the "Company") for the quarter ended June 30, 2024 (the "Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For N P Patwa and Company

Chartered Accountants

ICAI Firm registration number: 107845W

Jitendra Shah

Partner, Membership No.: 042384

UDIN: 24042384B1KAKUG1463

Mumbai, Dated August 2, 2024



FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

		(Rs.in Lakhs except EPS and Share Capital)			
Particulars		Consolidated			
		Quarter ended			Year Ended
		30.06.2024	31.03.2024	30.06.2023	31.03.2024
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue from Operations	5,495.20	5,961.65	5,136.72	22,381.10
	Other Income	39.48	68.62	160.85	622.52
	Total Income	5,534.68	6,030.27	5,297.57	23,003.62
2	Expenses				
	Cost of Materials Consumed	1,095.35	1,042.62	1,800.46	5,624.73
	Purchase of stock in trade	1,974.37	1,813.89	863.59	6,492.94
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	73.79	302.17	43.50	210.68
	Employee Benefits Expense	646.19	645.96	590.12	2,492.49
	Finance costs	22.16	40.30	30.06	121.42
	Depreciation and Amortisation Expenses	131.07	173.14	117.46	677.03
	Other Expenses	540.02	838.46	723.11	2,914.70
	Total Expenses	4,482.95	4,856.54	4,168.29	18,533.98
3	Profit / (loss) before exceptional items and tax (1-2)	1,051.73	1,173.74	1,129.28	4,469.64
4	Prior Period Adjustment				
5	Profit / (loss) before tax(3-4)	1,051.73	1,173.74	1,129.28	4,469.64
6	Tax Expenses				
	- Current Tax	154.14	35.71	179.77	447.85
	- Previous Year Tax		4.52	-	68.99
	- MAT Credit Entitlement/Reversal		-	-	-
	- Deferred Tax	9.60	92.11	46.95	80.85
	Total Tax Expenses / (Income)	144.55	132.33	226.73	597.69
7	Profit / (loss) for the Period from continuing operations (5-6)	907.18	1,041.40	902.55	3,871.95
8	Profit / (loss) from discontinuing operations				
9	Tax expense of discontinuing operations				
10	Profit / (loss) from discontinuing operations after tax (8-9)				
11	Profit / (loss) for the period (7+10)	907.18	1,041.40	902.55	3,871.95
	Less / Add : Income attributable to uncontrolled interest	2.11	29.50	8.26	45.59
		909.30	1,070.90	910.81	3,917.53
12	Other comprehensive income				
i.	Items that will not be reclassified subsequently to Profit or Loss				
ii.	Foreign Exchange Gain	6.42	0.20	5.76	-1.24
iii.	Actuarial Gain on Defined Plan Liability		6.54		6.54
iv.	Income tax on Actuarial Loss		-1.65		-1.65
v.	Actuarial Loss on Defined Plan Liability		-		-
vi.	Income tax on Actuarial Loss				
13	Total Comprehensive Income for the Period (11+12)	915.72	1,075.99	916.58	3,921.19



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2024

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Consolidated			
	Quarter ended			Year Ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
Earnings per share before exception items-				
(1) Basic (in')	1.38	1.64	7.02	5.99
(2) Diluted (in')	1.36	1.62	7.02	5.90
Earnings per share before exception items-				
(1) Basic (in')	1.38	1.64	7.02	5.99
(2) Diluted (in')	1.36	1.62	7.02	5.90
Number of Shares	6,62,32,825	6,59,46,825	1,30,50,115	6,59,46,825
Paid up Equity Share Capital	13,24,65,650	13,18,93,650	13,05,01,150	13,18,93,650
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.10/-	Rs.2/-

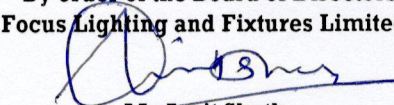
Notes

1	The Unaudited Consolidated Financial Results and Segment Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 2nd August, 2024
2	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.
3	The Unaudited Consolidated Financial Statements are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder, other generally accepted accounting principals and Regulations 33 issued by Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015).
4	<p>Pursuant to resolutions passed by the Board of Directors dated 11.11.2019 and by the Shareholders dated 30.12.2019 through Postal Ballot, the Company has approved the "Focus Lighting and Fixtures Limited-Employees Stock Option Plan 2019" which consists of 5,00,000 options of face value of Rs. 10/- each (Post Sub-Division 25,00,000 Options of face value of Rs. 2/- each w.e.f 06.10.2023) in the form of Equity Shares to be exercisable by the eligible employees of the Company. As per the ESOP Plan, the shares will vest in the hands of employees in the tranches of 25%, 35% and 40% from the end of 12 months, 24 months, and 36 months, respectively from the date of grant. Accordingly, 13,07,500 equity shares are vested.</p> <p>Till the quarter ended 30.06.2024 the company has allotted 13,07,500 Equity Shares to FLFL Employee's Welfare Trustand, of these the employees have subscribed to the 12,59,750 equity shares and balance 47,750 equity shares are standing in the FLFL Employee's Welfare Trust.</p>
5	The paid -up Capital of 6,62,32,825 Equity shares is net of 47,750 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.
6	The Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
7	Statutory Auditor, NP 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.
8	The company is primarily engaged in direct and contract manufacturing and accordingly company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.
9	The figures of the previous year and/ or period(s) have been regrouped wherever necessary

Place : Mumbai
Date : 2nd August, 2024



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, 2024

(Rs.in Lakhs)

Particulars	Quarter ended			Year Ended
	30-06-2024	31-03-2024	30-06-2023	31-03-2024
	Unaudited	Audited	Unaudited	Audited
Segment Revenue Manufacturing	5,495.20	5,961.65	5,136.72	22,381.10
Net Sales/Income From Operation	5,495.20	5,961.65	5,136.72	22,381.10
Segment Results Manufacturing	1,073.89	1,214.04	1,159.34	4,591.06
Less: Interest and Finance Charges	22.16	40.30	30.06	121.42
Total Segment Result before Tax	1,051.73	1,173.74	1,129.28	4,469.64
Less: Other Unallocable Expenditure				
Total Profit before Tax	1,051.73	1,173.74	1,129.28	4,469.64
Capital Employed (Segment Assets - Segment Liabilities) Manufacturing	13,837.33	12,867.13	9,850.02	12,867.13
TOTAL CAPITAL EMPLOYED	13,837.33	12,867.13	9,850.02	12,867.13

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

Place : Mumbai
Date : 2nd August, 2024



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

A handwritten signature in blue ink, appearing to read 'Amit Sheth'.

Mr Amit Sheth
Managing Director
DIN: 01468052

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

STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Year Ended
	30-06-2024	31-03-2024	30.06.2023	31-03-2024
	Unaudited	Audited	Unaudited	Audited
Segment Assets				
Manufacturing	21,532.93	19,027.20	14,210.98	19,027.20
Total Segment Assets	21,532.93	19,027.20	14,210.98	19,027.20
Segment Liabilities				
Manufacturing	7,695.60	6,160.08	4,360.96	6,160.08
Total Segment Liabilities	7,695.60	6,160.08	4,360.96	6,160.08

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

Place : Mumbai
Date : 2nd August, 2024



A handwritten signature in blue ink, appearing to read "Amit Sheth".

Mr Amit Sheth
Managing Director
DIN: 01468052



DATE : _____

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Focus Lighting and Fixtures Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Focus Lighting and Fixtures Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the results of the following entities:
Holding Company:
- Focus Lighting and Fixtures Limited
Subsidiary Companies:
- Plus Light Tech FZE Wholly Owned Subsidiary
- Focus Lighting PTE Limited Wholly Owned Subsidiary
- Xandos Lighting and Fixtures Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.
6. This Statement includes the interim financial information of subsidiaries which has not been reviewed by us, whose interim financial information reflect total revenue of Rs 2397.96 Lakhs and total net profit of Rs 670.93 lakhs for the quarter ended June 30, 2024 as considered in the Statement, based on their interim financial information which have not been reviewed by us. Our Conclusion on the Statement is not modified in respect of this matter.

For N P Patwa and Company

Chartered Accountants

ICAI Firm registration number: 107845W

J. C. Shah

Jitendra Shah

Partner, Membership No.: 042384

UDIN: 24042384BKALUH2882

Mumbai, Dated August 2, 2024

