

FOCUS LIGHTING AND FIXTURE LIMITED

Regd Office: 1007-1010, Corporate Avenue, Sonawala Road, Goregaon East, Mumbai 400 063

CIN : U31500MH2005PTC155278

REPORT ON CONSOLIDATED SEGMENT REVENUE, SEGMENT RESULTS AND ASSETS & LIABILITIES STATEMENT FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH 2018

(Rs. In '000)

	Manufacturing				Trading				Exclusions			
	Half Year Ended 31-03-2018	Half Year Ended 30-09-2017	Year Ended 31-03-2018	Year Ended 31-03-2017	Half Year Ended 31-03-2018	Half Year Ended 30-09-2017	Year Ended 31-03-2018	Year Ended 31-03-2017	Half Year Ended 31-03-2018	Half Year Ended 30-09-2017	Year Ended 31-03-2018	Year Ended 31-03-2017
REVENUE												
External Sales	195,025.15	81,201.61	276,226.76		482,962.43	388,226.30	871,188.73	716,010.71				
Inter Segment Sales	160,756.90	64,399.16	225,156.07					2,194.99				
Total Revenue	34,268.25	16,802.45	51,070.70		482,962.43	388,226.30	871,188.73	713,815.72				
RESULTS												
Segment Results												
Unallocated Corporate Expenses												
Operating Profit	56,227.55	6,691.63	62,919.18	-1,871.26	-7,915.55	46,614.52	38,698.97	67,856.99				
Interest Expenses									1,461.48	1,637.87	3,099.35	5,714.42
Interest Income												
Income Taxes									24,056.67	14,849.89	38,906.56	20,110.93
Profit From Ordinary Activities	56,227.55	6,691.63	62,919.18	-1,871.26	-7,915.55	46,614.52	38,698.97	67,856.99	-25,518.15	-16,487.76	-42,005.91	-25,825.35
Extraordinary Items												
Net Profit	56,227.55	6,691.63	62,919.18	-1,871.26	-7,915.55	46,614.52	38,698.97	67,856.99	-25,518.15	-16,487.76	-42,005.91	-25,825.35
OTHER INFORMATION												
Segment Assets	43,821.21	38,205.32	43,821.21	19,329.16	262,646.06	258,313.89	262,646.06	201,551.07				
Unallocated Segment Corporate Assets									98,130.52	70,564.13	98,130.52	38,214.56
Total Assets	43,821.21	38,205.32	43,821.21	19,329.16	262,646.06	258,313.89	262,646.06	201,551.07	98,130.52	70,564.13	98,130.52	38,214.56
Segment Liability	47,311.33	18,943.52	47,311.33	820.29	94,121.01	109,701.90	94,121.01	104,747.93				
Unallocated Segment Corporate Liability									263,165.45	43,774.64	263,165.45	36,181.67
Total Liabilities	47,311.33	18,943.52	47,311.33	820.29	94,121.01	109,701.90	94,121.01	104,747.93	263,165.45	43,774.64	263,165.45	36,181.67
Capital Expenditure												
Depreciation	1,919.25	1,710.60	3,629.85		2,803.48	1,369.38	4,172.86	3,631.08				
Non Cash expenditure Other than Depreciation												

Notes for consolidated results

- 1) The aforesaid consolidated financial results have been reviewed and approved by the Audit Committee and taken on record by Board of Directors in their meeting held on 15th May, 2018.
- 2) Information on investors complaints: Opening Balance - Nil, Received - Nil, Disposal - Nil, Pending - Nil.
- 3) The auditors have carried out the 'Limited Review' of the unaudited financial results for the year ended 31.03.2018 as required under SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
- 4) The segment results in respect of companies Manufacturing Segment as well as Trading Segment is given. The geographical segment is insignificant and therefore not considered reporting in segment result.
- 5) Figures for the previous period have been regrouped, wherever necessary, to correspond with the current period.

For Focus Lighting and Fixtures Limited

Preeti Saxena

Ms Preeti Saxena
(Company Secretary & Compliance Officer)

Corporate Office
Focus Lighting & Fixtures Limited
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Sonawala Road, Goregaon East,
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CIN U31500MH2005PLC155278

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FOCUS LIGHTING AND FIXTURE LIMITED

Regd Office: 1007-1010, Corporate Avenue, Sonawala Road, Goregaon East, Mumbai 400 063

CIN : U31500MH2005PTC155278

REPORT ON STANDALONE SEGMENT REVENUE, SEGMENT RESULTS AND ASSETS & LIABILITIES STATEMENT FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH 2018

(Rs. In '000)

	Manufacturing				Trading				Exclusions			
	Half Year Ended 31-03-2018	Half Year Ended 30-09-2017	Year Ended 31-03-2018	Year Ended 31-03-2017	Half Year Ended 31-03-2018	Half Year Ended 30-09-2017	Year Ended 31-03-2018	Year Ended 31-03-2017	Half Year Ended 31-03-2018	Half Year Ended 30-09-2017	Year Ended 31-03-2018	Year Ended 31-03-2017
REVENUE												
External Sales	195,025.15	81,201.61	276,226.76		473,758.61	388,226.30	861,984.91	716,010.71				
Inter Segment Sales	160,756.90	64,399.16	225,156.07					2,194.99				
Total Revenue	34,268.25	16,802.45	51,070.70		473,758.61	388,226.30	861,984.91	713,815.72				
RESULTS												
Segment Results												
Unallocated Corporate Expenses												
Operating Profit	56,227.55	6,691.63	62,919.18	-1,871.26	-8,841.13	46,614.52	37,773.39	67,856.99				
Interest Expenses									1,401.28	1,637.87	3,039.15	5,714.42
Interest Income												
Income Taxes									24,056.67	14,849.89	38,906.56	20,110.93
Profit From Ordinary Activities	56,227.55	6,691.63	62,919.18	-1,871.26	-8,841.13	46,614.52	37,773.39	67,856.99	-25,457.96	-16,487.76	-41,945.72	-25,825.35
Extraordinary Items												
Net Profit	56,227.55	6,691.63	62,919.18	-1,871.26	-8,841.13	46,614.52	37,773.39	67,856.99	-25,457.96	-16,487.76	-41,945.72	-25,825.35
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Segment Assets	43,821.21	38,205.32	43,821.21	19,329.16	262,000.39	258,313.89	262,000.39	201,551.07				
Unallocated Segment Corporate Assets									94,128.98	70,564.13	94,128.98	38,214.56
Total Assets	43,821.21	38,205.32	43,821.21	19,329.16	262,000.39	258,313.89	262,000.39	201,551.07	94,128.98	70,564.13	94,128.98	38,214.56
Segment Liability	47,311.33	18,943.52	47,311.33	820.29	90,863.26	109,701.90	90,863.26	104,747.93				
Unallocated Segment Corporate Liability									261,775.98	43,774.64	261,775.98	36,181.67
Total Liabilities	47,311.33	18,943.52	47,311.33	820.29	90,863.26	109,701.90	90,863.26	104,747.93	261,775.98	43,774.64	261,775.98	36,181.67
Capital Expenditure												
Depreciation	1,919.25	1,710.60	3,629.85		2,783.58	1,369.38	4,152.96	3,631.08				
Non Cash expenditure Other than Depreciation												

Notes for standalone results

- 1) The aforesaid standalone financial results have been reviewed and approved by the Audit Committee and taken on record by Board of Directors in their meeting held on 15th May, 2018.
- 2) Information on investors complaints: Opening Balance - Nil, Received - Nil, Disposal - Nil, Pending - Nil.
- 3) The auditors have carried out the 'Limited Review' of the unaudited financial results for the year ended 31.03.2018 as required under SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
- 4) The segment results in respect of companies Manufacturing Segment as well as Trading Segment is given. The geographical segment is insignificant and therefore not considered reporting in segment result.
- 5) Figures for the previous period have been regrouped, wherever necessary, to correspond with the current period.

For Focus Lighting and Fixtures Limited

Preet Saxena

Ms Preeti Saxena

(Company Secretary & Compliance Officer)

Corporate Office

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DATE : _____

**Independent Auditor's Report on Half Yearly Consolidated Financial
Results and Consolidated Year to date Financial Results of Focus
Lighting and Fixtures Limited**

To
The Board of Directors of
Focus Lighting and Fixtures Limited

We have audited the accompanying statement of Consolidated Financial Results of **Focus Lighting and Fixtures Limited** for the half year ended and the year then ended 31st March, 2018 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations 2015, as modified by Circular No CIR/CFD/FAC/6/2016 dated 5th July, 2016. Attention is drawn to the fact that the figures for the half year ended 31st March, 2018 and corresponding half year ended in the previous year as reported in the published statement are the balancing figures between the audited figures for full financial year and published year to date figures up to half year of relevant financial year. Also figures up to the end of first half of the relevant financial year had only been reviewed and not subjected to audit.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The statement, as it relates to the year ended on 31st March, 2018, has been compiled from the related consolidated financial statements prepared in accordance with Indian Accounting Standard prescribed under section 133 of Companies Act, 2013 and Rules made thereunder and based on Generally Accepted Accounting Principles applicable in India and in compliance with Regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations 2015, as modified by Circular No CIR/CFD/FAC/6/2016 dated 5th July, 2016. Our responsibility is to express our opinion on these consolidated financial results based on our audit of such consolidated financial statements for the year ended 31st March, 2018 and our review of consolidated financial results for the half year ended 31st March, 2018.

We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosure statement. An audit also includes evaluating appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the company's Directors, as well as evaluating the overall presentation of the statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



In our opinion and to the best of our information and according to the explanation given to us, the consolidated financial results:

- (1) Is presented in accordance with the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (2) Gives true and fair view of the financial performance including other Comprehensive Income and other financial information of the company for the year ended 31st March, 2018.

For **N P Patwa & Co**
Chartered Accountants
FRN 107845W

J. Shah

Jitendra Shah
Partner

Mumbai
Dated 15th May, 2018





DATE : _____

**Independent Auditor's Report on Half Yearly Standalone Financial
Results and Standalone Year to date Financial Results of Focus
Lighting and Fixtures Limited**

To
The Board of Directors of
Focus Lighting and Fixtures Limited

We have audited the accompanying statement of Standalone Financial Results of **Focus Lighting and Fixtures Limited** for the half year ended and the year then ended 31st March, 2018 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations 2015, as modified by Circular No CIR/CFD/FAC/6/2016 dated 5th July, 2016. Attention is drawn to the fact that the figures for the half year ended 31st March, 2018 and corresponding half year ended in the previous year as reported in the published statement are the balancing figures between the audited figures for full financial year and published year to date figures up to half year of relevant financial year. Also figures up to the end of first half of the relevant financial year had only been reviewed and not subjected to audit.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. The statement, as it relates to the year ended on 31st March, 2018, has been compiled from the related standalone financial statements prepared in accordance with Indian Accounting Standard prescribed under section 133 of Companies Act, 2013 and Rules made thereunder and based on Generally Accepted Accounting Principles applicable in India and in compliance with Regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations 2015, as modified by Circular No CIR/CFD/FAC/6/2016 dated 5th July, 2016. Our responsibility is to express our opinion on these standalone financial results based on our audit of such standalone financial statements for the year ended 31st March, 2018 and our review of standalone financial results for the half year ended 31st March, 2018.

We conducted our audit in accordance with the standards on Auditing issued by the Institute of Chartered Accountants of India. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Statement is free material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and the disclosure statement. An audit also includes evaluating appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the company's Directors, as well as evaluating the overall presentation of the statement. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis of our audit opinion.



In our opinion and to the best of our information and according to the explanation given to us, the standalone financial results:

- (1) Is presented in accordance with the requirement of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016; and
- (2) Gives true and fair view of the financial performance including other Comprehensive Income and other financial information of the company for the year ended 31st March, 2018.

For **N P Patwa & Co**
Chartered Accountants
FRN 107845W

J. C. Shah

Jitendra Shah
Partner

Mumbai
Dated 15th May, 2018

