

Date: November 13, 2020

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai - 400 051

Symbol: FOCUS

Sub: Outcome of Board Meeting held on November 13, 2020 under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

With reference to the above mentioned subject, this is to inform you that Board of Directors of the Company at their meeting held today i.e. November 13, 2020, has inter-alia, approved the following matters:

1. Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2020. A copy of the results along with the Limited Review Report is enclosed herewith as **Annexure A.**
2. To appoint Internal Auditor of the Company, Mahajan and Aibara, Chartered Accountants LLP for the F.Y 2020-2021.
3. To appoint Secretarial Auditors of the Company, M/s. Anubhuti Tripathi & Associates, Company Secretaries, for the F.Y 2020-2021.
4. Approved appointment of Ms. Drashti Mathur Bhimani as Company Secretary & Compliance Officer of the Company with effect from November 13, 2020, pursuant to Regulation 6 of SEBI (LODR) Regulations, 2015.

A brief profile of Ms. Drashti Mathur Bhimani is as follows:

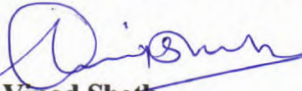
She has done B.Com. (Accounts & Finance), M.COM. and LL.B. from Mumbai University. She is an associate member of the Institute of Company Secretaries of India. She is having experience of 3 years in the field of Corporate Affairs and Compliances wherein she has gained experience of Listing compliance, RBI compliance, Corporate Governance, etc.

The Board Meeting commenced at 4:30 P.M. and concluded at 5:30P.M.

You are requested to take note of the above.

Yours faithfully,

For Focus Lighting and Fixtures Limited


Amit Vinod Sheth
Managing Director



Corporate Office
Focus Lighting & Fixtures Limited
A 1007-1010, Corporate Avenue
Sonawala Road, Goregaon East
Mumbai 400063 India

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DATE : 13/11/2020

LIMITED REVIEW REPORT

To The Board of Directors of

Focus Lighting and Fixtures Limited

Mumbai

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **Focus Lighting and Fixtures Limited** ("the Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the quarter and half year ended 30th September, 2020 ("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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

This statement which is the responsibility of the Company's management and approved by the Board of Directors of the Company, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 - Interim Financial Reporting ("AS 25") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.

We conducted our review in accordance with the Standards 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 & perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of the 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.

This Statement includes the results of the wholly owned subsidiaries Plus Light Tech FZE. Focus Lighting And Fixtures PTE Ltd and Focus Lighting Corp (incorporated yet to commence its operation).

Based on our review conducted as stated above, noting has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

We did not review the interim financial statements / financial information / financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect

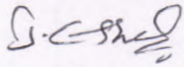


total assets of Rs. 3,74.62 lacs, Rs 35.64 Lacs and Rs Nil respectively as at September 30, 2020 and total revenues of Rs. 211.97 lacs, Rs 22.34 Lacs and Rs. Nil Respectively, total net loss after tax of Rs. 79.05 Lacs, Rs 19.00 Lacs and Rs Nil respectively. These interim financial statements / financial information / financial results have not been reviewed by other auditors and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, associates and joint ventures, is based solely on procedure performed by us in conduct of limited review of Interim Financial Reports as mentioned in earlier paragraph above.

For N P Patwa & Company

Chartered Accountants

FRN: 107845W



Jitendra C Shah

Partner, M No 42384

Place: Mumbai

Date: 13.11.2020

UDIN: 20042384AAAAH05126



STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 30TH SEPTEMBER 2020

All amount in Rs. Lakhs unless otherwise stated

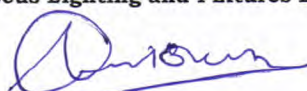
Particulars	Half Year Ended 30-Sep-20 (UnAudited)	Half Year Ended 31-Mar-20 (UnAudited)	Half Year Ended 30-Sep-19 (UnAudited)	Year Ended 31-Mar-20 (Audited)	Year Ended 31-Mar-19 (Audited)
Revenue from operations	1,560.84	4,900.36	5,031.92	9,932.29	12,101.93
Other income	37.99	11.44	49.58	61.02	73.25
Total Revenue	1,598.83	4,911.80	5,081.50	9,993.30	12,175.18
Expenses					
Raw Material Consumption	364.47	1,439.99	1,704.74	3,144.73	3,109.82
Purchases of Stock-in-Trade	614.72	1,870.05	1,757.21	3,627.26	5,223.42
Changes in Inventories	68.26	-52.25	-92.38	-144.63	-133.15
Employee benefits expense	326.84	628.93	636.38	1,265.31	1,008.42
Finance costs	26.71	37.37	35.24	72.61	59.18
Depreciation and amortization expense	143.11	197.86	153.77	351.62	234.51
Other expenses	337.42	669.12	598.05	1,267.17	1,328.86
Total expenses	1,881.54	4,791.06	4,793.01	9,584.07	10,831.06
Profit before exceptional, extraordinary and prior period items and tax	-282.71	120.74	288.49	409.23	1,344.12
Prior Period Adjustment	-	-3.30	-21.74	-25.04	0.87
Profit before tax	-282.71	124.04	310.22	434.27	1,343.25
Tax expense:					
Current tax		100.57	100.50	201.07	373.76
Previous Year tax		31.55	2.54	34.09	7.36
Deffered Tax Assets	87.69	30.42		30.42	-13.43
Profit/(loss) for the period from continuing operations	-195.02	22.35	207.19	229.54	975.57
Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax)					
Profit/(loss) for the period	-195.02	22.35	207.19	229.54	975.57
Earnings per equity share:					
Basic	-1.92	-4	6	2	29
Diluted	-1.92	-4	6	2	29

See accompanying notes to the consolidated financial results

Notes for consolidated results

- 1) The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 13, 2020.
- 2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2015 (AS) (as amended) prescribed under section 133 of The Companies Act 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
- 3) COVID-19 has caused significant disruptions to the business across India. The management has considered the possible effects, if any, that may impact the carrying amount of inventories, receivables. In making the assumptions and estimates relating to the uncertainties as at the balance sheet in relation to the recoverable amounts, the management has considered subsequent events, internal and external information and evaluated economic conditions prevailing as at the date of approval of these financial results. The management expects no impairment to the carrying value of these assets. The management will continue to closely monitor any changes to future economic conditions and assess its impact on operations.
- 4) The figures of half year ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year and the unaudited published year-to-date figures upto the second half year ended September 30, 2019.
- 5) The Company operates in two business segment viz: Manufacturing & Trading
- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For Focus Lighting and Fixtures Limited


Mr Amit Sheth
Managing Director

DIN 01468052

Date - 13/11/2020



Corporate Office
Focus Lighting & Fixtures Limited
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CONSOLIDATED UNAUDITED BALANCE SHEET FOR THE YEAR ENDED 30TH SEPTEMBER 2020

All amount in Rs. Lakhs unless otherwise stated

Particulars	Half Year Ended (Unaudited) 30-Sep-20	Year Ended (Audited) 31-Mar-20
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,013.58	1,013.58
Reserves and surplus	2,137.26	2,329.31
	3,150.84	3,342.89
Non-current liabilities		
(a) Long-term borrowings		
(b) Deferred tax liabilities (Net)		
(c) Other Long term liabilities	26.01	20.85
(d) Long-term provisions		
	26.01	20.85
Current liabilities		
Short-term borrowings	204.48	417.79
Trade payables	1,141.03	1,702.56
Other current liabilities	482.18	532.36
Short term Provisions	67.53	67.53
	1,895.22	2,720.25
TOTAL	5,072.07	6,083.99
ASSETS		
Non-current assets		
(a) Fixed assets		
Tangible assets	1,227.81	1,326.94
Capital work-in-progress		10.48
	1,227.81	1,337.41
(b) Non-current investments		
(c) Deferred tax assets (net)	127.85	40.16
(d) Long-term loans and advances	37.56	34.63
(e) Other non-current assets	7.03	9.02
	1,400.25	1,421.22
Current Investment		
Inventories	1,616.56	1,567.93
Trade receivables	1,499.14	2,543.21
Cash and Cash equivalents	72.63	70.15
Short-term loans and advances	208.87	260.87
Other current assets	274.62	220.60
	3,671.82	4,662.77
TOTAL	5,072.07	6,083.99

For Focus Lighting and Fixtures Limited



Mr Amit Sheth
Managing Director
DIN 01468052

Date: 13/11/2020



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FOCUS LIGHTING AND FIXTURES LIMITED

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

CIN : L31500MH2005PTC155278

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2020 UNAUDITED STATEMENT OF CONSOLIDATED SEGMENTWISE ASSETS AND LIABILITIES

All amount in Rs. Lakhs unless otherwise stated

Particulars	Half Year ended 30-09-2020 (UnAudited)	Year ended 31-03-2020 (Audited)
Segment Assets		
a) Own Manufactured	3,532.76	4,252.14
b) Traded Goods	1,331.80	1,712.51
Other Un-allocable Assets		
a) Own Manufactured		
b) Traded Goods	207.51	119.33
Total Segment Assets	5,072.07	6,083.99
Segment Liabilities		
a) Own Manufactured	747.01	1,428.36
b) Traded Goods	1,080.67	1,224.36
Other Un-allocable Liabilities		
a) Own Manufactured		
b) Traded Goods	93.54	88.38
Total Segment Liabilities	1,921.23	2,741.10

Notes for Consolidated results

- 1) The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 13, 2020.
- 2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2015 (AS) (as amended) prescribed under section 133 of The Companies Act 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
- 3) COVID-19 has caused significant disruptions to the business across India. The management has considered the possible effects, if any, that may impact the carrying amount of inventories, receivables. In making the assumptions and estimates relating to the uncertainties as at the balance sheet in relation to the recoverable amounts, the management has considered subsequent events, internal and external information and evaluated economic conditions prevailing as at the date of approval of these financial results. The management expects no impairment to the carrying value of these assets. The management will continue to closely monitor any changes to future economic conditions and assess its impact on operations.
- 4) The figures of half year ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year and the unaudited published year-to-date figures upto the second half year ended September 30, 2019.
- 5) The Company operates in two business segment viz: Manufacturing & Trading
- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For and on Behalf of the Board
of Focus Lighting and Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052

Date - 13/11/2020



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FOCUS LIGHTING AND FIXTURES LIMITED

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UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2020
CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED



All amount in Rs. Lakhs unless otherwise stated

Particulars	Half Year ended 30-09-2020 (UnAudited)	Half Year ended 31-03-2020 (UnAudited)	Half Year ended 30-09-2019 (UnAudited)	Year ended 31-03-2020 (Audited)	Year ended 31-03-2019 (Audited)
[1] Segment Revenue					
a) Own Manufactured	614.89	2,517.41	2,789.10	5,306.51	5,536.79
b) Traded Goods	945.94	2,382.96	2,242.82	4,625.78	6,565.14
c) Unallocated					
Less Inter Segment Revenue					
Net Sales/Income from Operations	1,560.84	4,900.36	5,031.92	9,932.29	12,101.93
[2] Segment Results					
Profit/ (Loss) before Interest, Exceptional items					
a) Own Manufactured	(262.99)	159.48	287.14	446.62	581.08
b) Traded Goods	6.99	1.93	58.32	60.25	821.35
c) Unallocated					
Total	(256.00)	161.41	345.46	506.88	1,402.43
Less :					
(i) Interest	26.71	37.37	35.24	72.61	59.18
(ii) Other Un-Allocable Expenses Net off Un					
Total Profit before Tax	(282.71)	124.04	310.22	434.27	1,343.25
[3] CAPITAL EMPLOYED					
a) Own Manufactured	2,785.74	540.75	2,283.03	2,823.78	1,740.73
b) Traded Goods	251.13	(373.37)	861.53	488.15	1,324.63
c) Unallocated	113.97	(132.24)	163.19	30.95	84.78
Total	3,150.84	35.14	3,307.75	3,342.89	3,150.14

Notes for consolidated results

- 1) The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on November 13, 2020.
- 2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2015 (AS) (as amended) prescribed under section 133 of The Companies Act 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
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- 5) The Company operates in two business segment viz: Manufacturing & Trading
- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For and on Behalf of the Board
of Focus Lighting and Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052

Date - 13/11/2020



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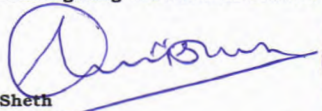
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FOCUS LIGHTING AND FIXTURES LIMITED

CONSOLIDATE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2020

Particular	As at 30th September,2020 (Half Year)		As at 31 March,2020	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow From Operating Activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		-279.74		434.27
<u>Adjustments For:</u>				
Depreciation	143.11		351.62	
Profit on Sale of Assets (Net)	-2.21			
Finance Costs	26.71		74.71	
Liabilities / Provisions no Longer Required Written Back				
Bad Trade and Other Receivables, Loans and Advances Written Off	16.72		22.51	
Net Unrealised Exchange (Gain) / Loss		184.33		448.84
Operating Profit Before Working Capital Changes		-95.41		883.10
<u>Changes in Working Capital:</u>				
Adjustments For (Increase) / Decrease in Operating Assets:				
Inventories	-48.63		-276.16	
Trade Receivables	1,044.07		-660.74	
Short-Term Loans and Advances	52.00		47.47	
Long-Term Loans and Advances	-2.93		-10.48	
Other Current Assets	-54.02		-66.87	
Other Non-Current Assets	1.99		-	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	-561.53		441.39	
Other Current Liabilities	-50.19		115.83	
Short-Term Provisions	-		67.53	
Long-Term Provisions	-		-	
		380.77		-342.03
Cash Generated from Operations		285.37		541.08
Bad Debts		16.72		22.51
Net Income Tax Paid and DDT		-		242.23
Net Cash Flow from Operating Activities (A)		268.64		276.34
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets	-0.49		-300.96	
Proceeds From Sale of Fixed Assets	3.95	-	-	
Current Investments	-		-	
Non Current Investments	-		-	
Net Cash Flow Used in Investing Activities (B)		3.46		-300.96
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares/Securities Premium				
Proceeds from Long-Term Borrowings	5.17		-10.07	
Proceeds from Other Short-Term Borrowings	-213.32		138.57	
Loss on Restatement of Foreign Currency Loans				
Finance Cost	-26.71		-74.71	
Dividend Paid	-		-33.79	
Net Cash Flow from Financing Activities (C)		-234.86		20.01
Net Increase in Cash And Cash Equivalents (A+B+C)		37.24		-4.60
Cash and Cash Equivalents at the Beginning of the Year		70.15		74.75
Cash and Cash Equivalents at the end of the Year		107.39		70.15

For Focus Lighting and Fixtures Limited


Amit Sheth
Managing Director
DIN 01468052



Date - 13/11/2020

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N. P. PATWA & Co. CHARTERED ACCOUNTANTS

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Tel. : 022-2838 7122 / 2838 7123 / 2838 7127 E-mail : nppatwa@gmail.com

LIMITED REVIEW REPORT

DATE : _____

To The Board of Directors of

Focus Lighting and Fixtures Limited

Mumbai

We have reviewed the accompanying statement of unaudited financial results of Focus Lighting and Fixtures Limited for the half year ended 30th September, 2020 being submitted by the company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of interim Financial Information performed by 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

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 applicable Accounting Standards specified under Section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Standard) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For N P Patwa & Company

UDIN: 20042384AAAAHT1382

Chartered Accountants

FRN: 107845W

J C Shah

Jitendra C Shah

Partner, M No 42384

Place: Mumbai

Date: 13.11.2020



STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 30TH SEPTEMBER 2020

All amount in Rs. Lakhs unless otherwise stated

Particulars	Half Year Ended 30-Sep-20 (UnAudited)	Half Year Ended 31-Mar-20 (UnAudited)	Half Year Ended 30-Sep-19 (UnAudited)	Year Ended 31-Mar-20 (Audited)	Year Ended 31-Mar-19 (Audited)
Revenue from operations	1,344.95	4,376.80	4,642.08	9,018.88	10,987.33
Other income	32.65	30.54	12.27	42.81	61.00
Total Revenue	1,377.60	4,407.34	4,654.36	9,061.70	11,048.33
Expenses					
Raw Material Consumption	364.47	1,439.99	1,704.74	3,144.73	3,109.82
Purchases of Stock-in-Trade	385.15	1,525.45	1,440.68	2,966.13	4,354.31
Changes in Inventories	112.85	-79.54	-57.26	-136.81	-28.95
Employee benefits expense	227.62	433.12	470.99	904.12	702.34
Finance costs	23.85	36.63	34.58	71.21	58.02
Depreciation and amortization expense	138.56	195.80	151.84	347.64	229.96
Other expenses	306.70	642.98	517.46	1,160.44	1,281.24
Total expenses	1,559.21	4,194.44	4,263.02	8,457.46	9,706.74
Profit before exceptional, extraordinary and prior period items and tax	-181.61	212.89	391.34	604.23	1,341.58
Prior Period Adjustment		-3.30	-21.74	-25.04	0.87
Profit before tax	-181.61	216.19	413.07	629.27	1,340.71
Tax expense:					
Current tax		100.57	100.50	201.07	373.76
Previous Year tax		31.55	2.54	34.09	7.36
Deferred Tax Assets	87.69	30.42	-	30.42	-13.43
Profit/(loss) for the period from continuing operations	-93.91	114.50	310.04	424.54	973.03
Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax)					
Profit/(loss) for the period	-93.91	114.50	310.04	424.54	973.03
Earnings per equity share:					
Basic	-0.93	-5	9	4	29
Diluted	-0.93	-5	9	4	29

See accompanying notes to the standalone financial results

Notes for standalone results

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- 3) COVID-19 has caused significant disruptions to the business across India. The management has considered the possible effects, if any, that may impact the carrying amount of inventories, receivables. In making the assumptions and estimates relating to the uncertainties as at the balance sheet in relation to the recoverable amounts, the management has considered subsequent events, internal and external information and evaluated economic conditions prevailing as at the date of approval of these financial results. The management expects no impairment to the carrying value of these assets. The management will continue to closely monitor any changes to future economic conditions and assess its impact on operations.
- 4) The figures of half year ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year and the unaudited published year-to-date figures upto the second half year ended September 30, 2019.
- 5) The Company operates in two business segment viz: Manufacturing & Trading
- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For Focus Lighting and Fixtures Limited


Mr Amit Sheth
Managing Director
DIN 01468052


Date: 13.11.20

Corporate Office
 Focus Lighting & Fixtures Limited
 A 1007-1010, Corporate Avenue
 Sonawala Road, Goregaon East
 Mumbai 400063 India

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STANDALONE UNAUDITED BALANCE SHEET FOR THE YEAR ENDED 30TH SEPTEMBER 2020

All amount in Rs. Lakhs unless otherwise stated

Particulars	Half Year Ended (Unaudited) 30-Sep-20	Year Ended (Audited) 31-Mar-20
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,013.58	1,013.58
Reserves and surplus	2,415.13	2,509.05
	3,428.71	3,522.63
Non-current liabilities		
(a) Long-term borrowings		
(b) Deferred tax liabilities (Net)		
(c) Other Long term liabilities	26.01	20.85
(d) Long-term provisions		-
	26.01	20.85
Current liabilities		
Short-term borrowings	204.48	417.79
Trade payables	1,020.15	1,627.84
Other current liabilities	418.92	478.20
Short term Provisions	67.53	67.53
	1,711.08	2,591.37
TOTAL	5,165.80	6,134.84
ASSETS		
Non-current assets		
(a) Fixed assets		
Tangible assets	1,215.29	1,320.83
Capital work-in-progress		-
	1,215.29	1,320.83
(b) Non-current investments	62.08	62.08
(c) Deferred tax assets (net)	127.85	40.16
(d) Long-term loans and advances	136.70	89.52
(e) Other non-current assets	7.03	9.02
	1,548.96	1,521.61
Current Investment		
Inventories	1,441.46	1,437.42
Trade receivables	1,679.34	2,692.22
Cash and Cash equivalents	41.80	42.50
Short-term loans and advances	179.62	220.47
Other current assets	274.62	220.60
	3,616.84	4,613.22
TOTAL	5,165.80	6,134.84

For Focus Lighting and Fixtures Limited

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FOCUS LIGHTING AND FIXTURES LIMITED



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CIN : L31500MH2005PTC155278

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2020 UNAUDITED STATEMENT OF STANDALONE SEGMENTWISE ASSETS AND LIABILITIES

All amount in Rs. Lakhs unless otherwise stated

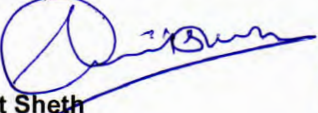
	Particulars	Half Year Ended	Year ended
		30-09-2020 (Unaudited)	31-03-2020 (Audited)
1	Segment Assets		
	a) Own Manufactured	3,532.76	4,252.14
	b) Traded Goods	1,394.28	1,728.93
2	Other Un-allocable Assets	238.76	153.77
	Total Segment Assets	5,165.80	6,134.84
3	Segment Liabilities		
	a) Own Manufactured	747.01	1,428.36
	b) Traded Goods	896.52	1,095.47
4	Other Un-allocable Liabilities	93.54	88.38
	Total Segment Liabilities	1,737.08	2,612.21

Notes for standalone results

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- 3) COVID-19 has caused significant disruptions to the business across India. The management has considered the possible effects, if any, that may impact the carrying amount of inventories, receivables. In making the assumptions and estimates relating to the uncertainties as at the balance sheet in relation to the recoverable amounts, the management has considered subsequent events, internal and external information and evaluated economic conditions prevailing as at the date of approval of these financial results. The management expects no impairment to the carrying value of these assets. The management will continue to closely monitor any changes to future economic conditions and assess its impact on operations.
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- 5) The Company operates in two business segment viz: Manufacturing & Trading
- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For and on Behalf of the Board of

Focus Lighting and Fixtures Limited


Mr Amit Sheth
Managing Director
DIN 01468052
Date: 13.11.20



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**UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2020
STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED**

All amount in Rs. Lakhs unless otherwise stated

Particulars	Half Year Ended	Half Year ended	Half Year Ended	Year ended	Year ended
	30-09-2020 (UnAudited)	31-03-2020 (UnAudited)	30-09-2019 (UnAudited)	31-03-2020 (Audited)	31-03-2019 (Audited)
[1] Segment Revenue					
a) Own Manufactured	614.89	2,517.41	2,789.10	5,306.51	5,536.79
b) Traded Goods	730.06	1,859.40	1,852.98	3,712.38	5,450.53
c) Unallocated	-	-	-	-	-
Less Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from Operations	1,344.95	4,376.80	4,642.08	9,018.88	10,987.33
[2] Segment Results					
Profit/ (Loss) before Interest, Exceptional items and tax from					
a) Own Manufactured	(262.99)	159.48	287.14	446.62	579.86
b) Traded Goods	105.24	93.35	160.51	253.86	818.86
c) Unallocated	-	-	-	-	-
Total	(157.75)	252.83	447.65	700.48	1,398.73
Less :					
(i) Interest	23.85	36.63	34.58	71.21	58.02
(ii) Other Un-Allocable Expenses Net off Un Allocable Income	-	-	-	-	-
Total Profit before Tax	(181.61)	216.19	413.07	629.27	1,340.71
[3] CAPITAL EMPLOYED					
a) Own Manufactured	2,785.74	540.75	2,283.03	2,823.78	1,654.48
b) Traded Goods	497.76	(345.31)	978.76	633.45	1,237.29
c) Unallocated	145.22	(80.94)	146.33	65.39	690.15
Total	3,428.72	114.50	3,408.13	3,522.63	3,581.93

Notes for standalone results

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For and on Behalf of the Board

of Focus Lighting and Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052

Date: 13.11.20



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FOCUS LIGHTING AND FIXTURES LIMITED

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2020

Particular	As at 30th September, 2020 (Half Year)		As at 31st March, 2020	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow From Operating Activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		-181.61		629.27
<u>Adjustments For:</u>				
Depreciation	138.56		347.64	
Profit on Sale of Assets (Net)	-2.21		-	
Finance Costs	23.85		71.21	
Liabilities / Provisions no Longer Required Written Back	-		-	
Bad Trade and Other Receivables, Loans and Advances Written Off	16.72		22.51	
Net Unrealised Exchange (Gain) / Loss	-		-	
		176.93		441.36
Operating Profit Before Working Capital Changes		-4.68		1,070.63
<u>Changes in Working Capital:</u>				
Adjustments For (Increase) / Decrease in Operating Assets:				
Inventories	-4.04		-268.34	
Trade Receivables	1,012.88		-768.75	
Short-Term Loans and Advances	40.85		96.50	
Long-Term Loans and Advances	-47.19		-98.54	
Other Current Assets	-54.02		-66.87	
Other Non-Current Assets	1.99		-	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	-607.69		387.12	
Other Current Liabilities	-59.28		96.79	
Short-Term Provisions	-		67.53	
Long-Term Provisions	-		-	
		283.51		-554.56
Cash Generated from Operations		278.84		516.07
Bad Debts		16.72		22.51
Net Income Tax Paid and DDT		-		242.23
Net Cash Flow from Operating Activities (A)		262.11		251.34
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets	-34.76		-268.90	
Proceeds From Sale of Fixed Assets	3.95		-	
Current Investments	-		-	
Non Current Investments	-		-26.37	
Net Cash Flow Used in Investing Activities (B)		-30.81		-295.27
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares/Securities Premium				
Proceeds from Long-Term Borrowings	5.17		-10.07	
Proceeds from Other Short-Term Borrowings	-213.32		138.57	
Loss on Restatement Of Foreign Currency Loans	-		-	
Finance Cost	-23.85		-71.21	
Dividend Paid	-		-33.79	
Net Cash Flow from Financing Activities (C)		-232.00		23.51
Net Increase in Cash And Cash Equivalents (A+B+C)		-0.70		-20.43
Cash and Cash Equivalents at the Beginning of the Year		42.50		62.93
Cash and Cash Equivalents at the end of the Year		41.80		42.50

For Focus Lighting and Fixtures Limited

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