

Date: May 15, 2018

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G
BandraKurla Complex, Bandra (E),
Mumbai - 400051

Dear Sir,

Re - Symbol: FOCUS

Sub: Outcome of Board Meeting pursuant to Regulation 30 of SEBI Listing Obligation & Disclosure Requirements) Regulation, 2015: Audited Financial Results for the Financial Year ended March 31, 2018.

Please note that the Board of Directors of the Company at its meeting held on May 15, 2018 has approved Audited Standalone and Consolidated Financial Results for the year ended March 31, 2018. A copy of the results along with the Auditor's report is enclosed herewith. A declaration regarding Unmodified Opinion with respect to Annual Audited Financial Results for the year ended on March 31, 2018 is also enclosed herewith.

The meeting of the Board of Directors commenced at 5.00 p.m. and concluded at ~~7.30~~ 7.30 p.m.

You are requested to kindly take a note of the same.

For Focus Lighting and Fixtures Limited


Amit Sheth
Managing Director

Date: May 15, 2018

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G
BandraKurla Complex, Bandra (E),
Mumbai - 400051

Dear Sir,

Re - Symbol: FOCUS

Sub: Declaration on Audit Report with unmodified opinion

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated 25.05.2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27.05.2016, we hereby declare and confirm that Auditor's Report on Audited Standalone and Consolidated Financial Results of the Company for the year ended March 31, 2018 issued by the Statutory Auditors of the Company are unmodified.

For Focus Lighting and Fixtures Limited



Amit Sheth
Managing Director

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : U31500MH2005PTC155278

CONSOLIDATED AUDITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2018

(Rs in '000)

Particulars	Half Year Ended (Unaudited) 30-Sep-17	Year Ended (Audited) 31-Mar-17	Year Ended (Audited) 31-Mar-18
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	33,786.00	24,786.00	33,786.00
Reserves and surplus	1,60,877.28	92,558.90	1,83,671.14
	1,94,663.28	1,17,344.90	2,17,457.14
Non-current liabilities			
(a) Long-term borrowings	1,100.05	-	-
(b) Deferred tax liabilities (Net)	-	-	369.92
(c) Other Long term liabilities	-	-	-
(d) Long-term provisions	-	-	-
	1,100.05	-	369.92
Current liabilities			
Short-term borrowings	-	4,609.81	22,087.84
Trade payables	1,28,645.42	1,05,568.22	1,19,553.14
Other current liabilities	42,674.59	22,640.57	37,959.95
Short term Provisions	-	8,931.29	7,169.80
	1,71,320.01	1,41,749.88	1,86,770.74
TOTAL	3,67,083.34	2,59,094.78	4,04,597.79
ASSETS			
Non-current assets			
(a) Fixed assets			
Tangible assets	26,656.48	22,685.37	32,551.18
Capital work-in-progress	-	75.23	43,396.97
	26,656.48	22,760.61	75,948.15
(b) Non-current investments			
(c) Deferred tax assets (net)	2,469.78	1,049.95	-
(d) Long-term loans and advances	-	-	-
(e) Other non-current assets	-	-	15,500.64
	29,126.26	23,810.56	91,448.78
Current Investment			
Inventories	71,046.89	59,114.34	76,222.77
Trade receivables	1,74,117.36	1,36,644.80	1,75,558.90
Cash and Cash equivalents	46,787.44	16,443.69	32,402.63
Short-term loans and advances	40,217.09	22,441.05	28,964.71
Other current assets	5,788.30	640.35	-
	3,37,957.08	2,35,284.23	3,13,149.01
TOTAL	3,67,083.34	2,59,094.78	4,04,597.79

For Focus Lighting and Fixtures Limited



Mr Amit Sheth
Managing Director
DIN 01468052

Corporate Office
Focus Lighting & Fixtures Limited
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Sonawala Road, Goregaon East
Mumbai 400063 India

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Dist. Thane 421302 India

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : U31500MH2005PTC155278

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2018

(Rs in '000)

Particulars	Half Year Ended 31-Mar-18 (Audited)	Half Year Ended 30-Sep-17 (Unaudited)	Year Ended 31-Mar-17 (Audited)	Year Ended 31-Mar-18 (Audited)
Revenue from operations	5,17,230.67	4,05,028.75	7,13,815.72	9,22,259.42
Other income	2,398.86	1,645.70	5,647.97	4,044.56
Total Revenue	5,19,629.53	4,06,674.45	7,19,463.69	9,26,303.98
Expenses				
Raw Material Consumption	1,34,158.29	66,813.04	1,789.38	2,00,971.33
Purchases of Stock-in-Trade	2,35,551.72	2,12,193.39	5,52,101.53	4,47,745.11
Changes in Inventories	4,332.46	5,827.07	-447.80	10,159.53
Employee benefits expense	42,004.28	30,816.12	49,713.19	72,820.40
Finance costs	1,461.48	1,637.87	5,714.42	3,099.35
Depreciation and amortization expense	4,722.73	3,079.98	3,631.08	7,802.71
Other expenses	49,628.69	34,638.70	51,291.20	84,267.39
Total expenses	4,71,859.65	3,55,006.18	6,63,792.99	8,26,865.83
Profit before exceptional, extraordinary and prior period items and tax	47,769.89	51,668.27	55,670.69	99,438.15
Prior Period Adjustment	-	-	-4,600.62	919.35
Profit before tax	47,769.89	51,668.27	60,271.31	98,518.80
Tax expense:				
Current tax	20,219.01	16,181.88	20,523.00	36,400.89
Previous Year tax	997.97	87.83	83.86	1,085.80
Deffered Tax Assets	1,419.87	-1,419.83	-495.93	1,419.87
Profit/(loss) for the period from continuing operations	25,133.04	36,818.38	40,160.38	59,612.24
Tax expense of discontinuing operations	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-
Profit/(loss) for the period	25,133.04	36,818.38	40,160.38	59,612.24
Earnings per equity share:				
Basic	7	11	16	18
Diluted	7	11	16	18

See accompanying notes to the consolidated financial results

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


Mr Amit Sheth

Managing Director
DIN 01468052

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FOCUS LIGHTING AND FIXTURE LIMITED

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

CIN : U31500MH2005PTC155278

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2018
AUDITED STATEMENT OF CONSOLIDATED SEGMENTWISE ASSETS AND LIABILITIES

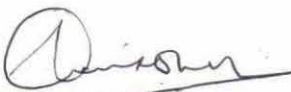
(Rs. In '000)

	Particulars	Year ended 31/03/2018 (Audited)	Year ended 31/03/2017 (Audited)	Half Year Ended 30/09/2017 (Unaudited)	Half Year Ended 30/09/2016 (Unaudited)
1	Segment Assets				
	a) Own Manufactured	43,821.21	19,329.16	38,205.32	-
	b) Traded Goods	262,646.06	201,551.07	258,313.89	229,444.75
2	Other Un-allocable Assets				
	a) Own Manufactured	-	-	-	-
	b) Traded Goods	98,130.52	38,214.56	70,564.13	15,847.24
	Total Segment Assets	404,597.79	259,094.78	367,083.34	245,291.98
3	Segment Liabilities				
	a) Own Manufactured	47,311.33	820.29	18,943.52	-
	b) Traded Goods	94,121.01	104,747.93	109,701.90	95,909.61
4	Other Un-allocable Liabilities				
	a) Own Manufactured	-	-	-	-
	b) Traded Goods	38,538.51	36,181.67	43,774.64	53,422.95
	Total Segment Liabilities	179,970.85	141,749.88	172,420.05	149,332.56

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


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Managing Director
DIN 01468052

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FOCUS LIGHTING AND FIXTURE LIMITED

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CIN : U31500MH2005PTC155278

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2018

CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED (Rs. In '000)

Particulars	Year ended 31/03/20018 (Audited)	Year ended 31/03/20017 (Audited)	Half Year Ended 30/09/2017 (Unaudited)	Half Year Ended 30/09/2016 (Unaudited)
[1] Segment Revenue				
a) Own Manufactured	276,226.76	-	81,201.61	-
b) Traded Goods	871,188.73	716,010.71	388,226.30	360,406.00
c) Unallocated	-	-	-	-
Less Inter Segment Revenue	225,156.07	2,194.99	64,399.16	-
Net Sales/Income from Operations	922,259.42	713,815.72	405,028.75	360,406.00
[2] Segment Results				
Profit/ (Loss) before Interest, Exceptional items				
a) Own Manufactured	62,919.18	(1,871.26)	6,691.63	-
b) Traded Goods	38,698.97	67,856.99	46,614.52	30,969.00
c) Unallocated	-	-	-	-
Total	101,618.15	65,985.73	53,306.14	30,969.00
Less :				
(i) Interest	3,099.35	5,714.42	1,637.87	2,195.00
(ii) Other Un-Allocable Expenses Net off Un				
Total Profit before Tax	98,518.80	60,271.31	51,668.27	28,774.00
[3] CAPITAL EMPLOYED				
a) Own Manufactured	(3,490.11)	18,508.87	19,261.80	-
b) Traded Goods	168,525.05	96,803.14	148,611.99	95,959.00
c) Unallocated	59,592.01	2,032.89	26,789.49	-
Total	224,626.94	117,344.90	194,663.28	95,959.00

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


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Managing Director
DIN 01468052

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DATE : _____

Independent Auditor's Review Report on review of Interim Financial Results

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** and its Subsidiary for the year 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.

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 half year ended on 31st March, 2018, has been compiled from the related consolidated financial statements prepared in accordance with Indian Accounting Standard 34 "interim Financial Reporting" and are the balancing figures between the audited figures for full financial year and year to date figures up to half year of the financial year, subjected to Limited Review and as it relates financial year ended 31st March, 2018 has been compiled from the related consolidated financial statement prepared in accordance with Indian Accounting standard prescribed under section 133 of Companies Act 2013 read along with relevant rules issued thereunder and accounting principal generally accepted in India. Our responsibility is to express our opinion these consolidated 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 Audited 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. The procedure selected depend on the auditor's judgement, including the assessment of the risks of material misstatement, whether due to fraud or error.





N. P. PATWA & CO.
CHARTERED ACCOUNTANTS

Office No. 8, Building No. 4, 1st Floor, Sona Udyog, Parsi Panchayat Road, Andheri (East), Mumbai - 400 069.
Tel. : 022-2838 7122 / 2838 7123 / 2838 7127 E-mail : nppatwa@gmail.com

DATE : _____

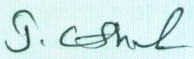
In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation and fair presentation of financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion whether the company has in place an adequate internal financial control system over financial reporting and operative effectiveness of such controls. 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 and Regulation 52 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 which has corresponding impact on loss for the year and reserves and surplus balance, in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, of the profit and Total Comprehensive Income and other financial information of the company as of the year ended 31st March, 2018.

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


Jitendra Shah
Partner



Mumbai
Dated 15th May, 2018

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : U31500MH2005PTC155278

STANDALONE AUDITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2018

(Rs in '000)

Particulars	Half Year Ended (Unaudited) 30-Sep-17	Year Ended (Audited) 31-Mar-17	Year Ended (Audited) 31-Mar-18
EQUITY AND LIABILITIES			
Shareholders' funds			
Share capital	33,786.00	24,786.00	33,786.00
Reserves and surplus	1,60,877.28	92,558.90	1,82,805.75
	1,94,663.28	1,17,344.90	2,16,591.75
Non-current liabilities			
(a) Long-term borrowings	1,100.05	-	-
(b) Deferred tax liabilities (Net)	-	-	369.92
(c) Other Long term liabilities	-	-	-
(d) Long-term provisions	-	-	-
	1,100.05	-	369.92
Current liabilities			
Short-term borrowings	-	4,609.81	22,087.84
Trade payables	1,28,645.42	1,05,568.22	1,16,584.51
Other current liabilities	42,674.59	22,640.57	37,146.76
Short term Provisions	-	8,931.29	7,169.80
	1,71,320.01	1,41,749.88	1,82,988.91
TOTAL	3,67,083.34	2,59,094.78	3,99,950.58
ASSETS			
Non-current assets			
(a) Fixed assets			
Tangible assets	26,656.48	22,685.37	32,448.66
Capital work-in-progress	-	75.23	43,396.97
	26,656.48	22,760.61	75,845.63
(b) Non-current investments			
(c) Deferred tax assets (net)	2,469.78	1,049.95	-
(d) Long-term loans and advances	-	-	-
(e) Other non-current assets	-	-	14,766.79
	29,126.26	23,810.56	90,612.42
Current Investment			
Inventories	71,046.89	59,114.34	74,374.54
Trade receivables	1,74,117.36	1,36,644.80	1,79,326.56
Cash and Cash equivalents	46,787.44	16,443.69	29,134.94
Short-term loans and advances	40,217.09	22,441.05	26,502.11
Other current assets	5,788.30	640.35	-
	3,37,957.08	2,35,284.23	3,09,338.16
TOTAL	3,67,083.34	2,59,094.78	3,99,950.58

For Focus Lighting and Fixtures Limited



Mr Amit Sheth
Managing Director
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FOCUS LIGHTING AND FIXTURES LIMITED

CIN : U31500MH2005PTC155278

STATEMENT OF STANALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2018

(Rs in '000)

Particulars	Half Year Ended 31-Mar-18 (Audited)	Half Year Ended 30-Sep-17 (Unaudited)	Year Ended 31-Mar-17 (Audited)	Year Ended 31-Mar-18 (Audited)
Revenue from operations	5,08,026.86	4,05,028.75	7,13,815.72	9,13,055.61
Other income	2,223.35	1,645.70	5,647.97	3,869.05
Total Revenue	5,10,250.21	4,06,674.45	7,19,463.69	9,16,924.66
Expenses				
Raw Material Consumption	1,34,158.29	66,813.04	1,789.38	2,00,971.33
Purchases of Stock-in-Trade	2,27,549.49	2,12,193.39	5,52,101.53	4,39,742.88
Changes in Inventories	6,180.69	5,827.07	-447.80	12,007.76
Employee benefits expense	42,004.28	30,816.12	49,713.19	72,820.40
Finance costs	1,401.28	1,637.87	5,714.42	3,039.15
Depreciation and amortization expense	4,702.83	3,079.98	3,631.08	7,782.81
Other expenses	47,348.85	34,638.70	51,291.20	81,987.55
Total expenses	4,63,345.71	3,55,006.18	6,63,792.99	8,18,351.89
Profit before exceptional, extraordinary and prior period items and tax	46,904.50	51,668.27	55,670.69	98,572.77
Prior Period Adjustment	-	-	-4,600.62	919.35
Profit before tax	46,904.50	51,668.27	60,271.31	97,653.42
Tax expense:				
Current tax	20,219.01	16,181.88	20,523.00	36,400.89
Previous Year tax	997.97	87.83	83.86	1,085.80
Deferred Tax Assets	1,419.87	-1,419.83	-495.93	1,419.87
Profit/(loss) for the period from continuing operations	24,267.65	36,818.38	40,160.38	58,746.85
Tax expense of discontinuing operations	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-
Profit/(loss) for the period	24,267.65	36,818.38	40,160.38	58,746.85
Earnings per equity share:				
Basic	7	11	16	18
Diluted	7	11	16	18

See accompanying notes to the consolidated financial results

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



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FOCUS LIGHTING AND FIXTURE LIMITED

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CIN : U31500MH2005PTC155278

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2018
AUDITED STATEMENT OF STANDALONE SEGMENTWISE ASSETS AND LIABILITIES

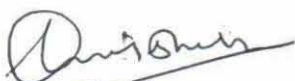
(Rs. In '000)

	Particulars	Year ended 31/03/2018 (Audited)	Year ended 31/03/2017 (Audited)	Half Year Ended 30/09/2017 (Unaudited)	Half Year Ended 30/09/2016 (Unaudited)
1	Segment Assets				
	a) Own Manufactured	43,821.21	19,329.16	38,205.32	-
	b) Traded Goods	262,000.39	201,551.07	258,313.89	229,444.75
2	Other Un-allocable Assets				
	a) Own Manufactured	-	-	-	-
	b) Traded Goods	94,128.98	38,214.56	70,564.13	15,847.24
	Total Segment Assets	399,950.58	259,094.78	367,083.34	245,291.98
3	Segment Liabilities				
	a) Own Manufactured	47,311.33	820.29	18,943.52	-
	b) Traded Goods	90,863.26	104,747.93	109,701.90	95,909.61
4	Other Un-allocable Liabilities				
	a) Own Manufactured	-	-	-	-
	b) Traded Goods	38,014.43	36,181.67	43,774.64	53,422.95
	Total Segment Liabilities	176,189.03	141,749.88	172,420.05	149,332.56

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


Mr Amit Sheth
Managing Director
DIN 01468052

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

Works
H. No. 786, C6-07,
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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

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2018

STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

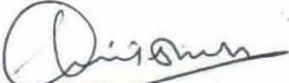
(Rs. In '000)

Particulars	Year ended 31/03/20018 (Audited)	Year ended 31/03/20017 (Audited)	Half Year Ended 30/09/2017 (Unaudited)	Half Year Ended 30/09/2016 (Unaudited)
[1] Segment Revenue				
a) Own Manufactured	276,226.76	-	81,201.61	-
b) Traded Goods	861,984.91	716,010.71	388,226.30	360,406.00
c) Unallocated			-	-
Less Inter Segment Revenue	225,156.07	2,194.99	64,399.16	-
Net Sales/Income from Operations	913,055.61	713,815.72	405,028.75	360,406.00
[2] Segment Results				
Profit/ (Loss) before Interest, Exceptional items				
a) Own Manufactured	62,919.18	(1,871.26)	6,691.63	-
b) Traded Goods	37,773.39	67,856.99	46,614.52	30,969.00
c) Unallocated		-	-	-
Total	100,692.57	65,985.73	53,306.14	30,969.00
Less :				
(i) Interest	3,039.15	5,714.42	1,637.87	2,195.00
(ii) Other Un-Allocable Expenses Net off Un				
Total Profit before Tax	97,653.42	60,271.31	51,668.27	28,774.00
[3] CAPITAL EMPLOYED				
a) Own Manufactured	(3,490.11)	18,508.87	19,261.80	-
b) Traded Goods	171,137.12	96,803.14	148,611.99	95,959.00
c) Unallocated	56,114.55	2,032.89	26,789.49	-
Total	223,761.55	117,344.90	194,663.28	95,959.00

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



Mr Amit Sheth
Managing Director
DIN 01468052

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DATE : _____

Independent Auditor's Review Report on review of Interim Financial Results

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 year 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.

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 half year ended on 31st March, 2018, has been compiled from the related standalone financial statements prepared in accordance with Indian Accounting Standard 34 "interim Financial Reporting" and are the balancing figures between the audited figures for full financial year and year to date figures up to half year of the financial year, subjected to Limited Review and as it relates financial year ended 31st March, 2018 has been compiled from the related standalone financial statement prepared in accordance with Indian Accounting standard prescribed under section 133 of Companies Act 2013 read along with relevant rules issued thereunder and accounting principal generally accepted in India. Our responsibility is to express our opinion 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 Audited 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. The procedure selected depend on the auditor's judgement, including the assessment of the risks of material misstatement, whether due to fraud or error.

In making those risk assessments, the auditor considers internal financial control relevant to the company's preparation and fair presentation of financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing opinion whether the company has in place an adequate





N. P. PATWA & Co.
CHARTERED ACCOUNTANTS

Office No. 8, Building No. 4, 1st Floor, Sona Udyog, Parsi Panchayat Road, Andheri (East), Mumbai - 400 069.
Tel. : 022-2838 7122 / 2838 7123 / 2838 7127 E-mail : nppatwa@gmail.com

DATE : _____

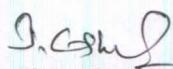
internal financial control system over financial reporting and operative effectiveness of such controls. An audit also includes evaluating appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the company's Directors, as well as evaluating the overall 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 and Regulation 52 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 which has corresponding impact on loss for the year and reserves and surplus balance, in conformity with the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, of the profit and Total Comprehensive Income and other financial information of the company as of the year ended 31st March, 2018.

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


Jitendra Shah
Partner



Mumbai
Dated 15th May, 2018