

Date: June 14, 2019

To,
Mr. Harmeet Singh, Manger,
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C/1, G Block,
Bandra-Kurla Complex, Bandra (E),
Mumbai - 400051

Ref: NSE/LIST/FR/14338

Sub: Clarification on Financial Result as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir,

This is with reference to your Letter dated June 4, 2019 seeking clarification on Financial Result as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. We hereby submit our reply as follows:

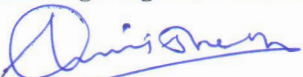
1. Financial results submitted is not as per format prescribed by SEBI.
 - We hereby enclose the financials results for the half year ended and year ended March 31, 2019 in the prescribed format.
2. The company has not submitted the Statement of Modified Opinion or in case of unmodified opinion(s), a declaration to that effect to the Stock Exchange.
 - We have submitted a declaration for unmodified opinion on May 29, 2019 bearing NEAPS App. No: 2019/May/8467/8691.

We have also submitted the said declaration on May 30, 2019 along with full results bearing NEAPS App. No: 45338.

The said declaration is enclosed herewith for ready reference.

You are requested to kindly take same on record.

Thanking you,
For Focus Lighting and Fixtures Limited


Amit Vinod Sheth
Managing Director

Encl: As mentioned above.

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : U31500MH2005PTC155278

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2019

(Rs in '000)

Particulars	Half Year Ended 31-Mar-19 (Audited)	Half Year Ended 30-Sep-18 (UnAudited)	Half Year Ended 31-Mar-18 (Audited)	Year Ended 31-Mar-19 (Audited)	Year Ended 31-Mar-18 (Audited)
Revenue from operations	665,129.51	545,063.38	517,230.67	1,210,192.89	922,259.42
Other income	1,835.25	5,489.89	2,398.86	7,325.13	4,044.56
Total Revenue	666,964.75	550,553.27	519,629.53	1,217,518.02	926,303.98
Expenses					
Raw Material Consumption	171,532.38	139,449.94	134,158.29	310,982.32	200,971.33
Purchases of Stock-in-Trade	283,382.67	238,959.53	235,551.72	522,342.20	447,745.11
Changes in Inventories	-20.31	-13,294.76	4,332.46	-13,315.07	10,159.53
Employee benefits expense	55,806.92	45,034.99	42,004.28	100,841.91	72,820.40
Finance costs	2,322.07	3,595.45	1,461.48	5,917.52	3,099.35
Depreciation and amortization expense	17,319.86	6,131.08	4,722.73	23,450.94	7,802.71
Other expenses	82,636.07	50,249.69	49,628.69	132,885.77	84,267.39
Total expenses	612,979.67	470,125.92	471,859.65	1,083,105.59	826,865.83
Profit before exceptional, extraordinary and prior period items and tax	53,985.08	80,427.35	47,769.89	134,412.43	99,438.15
Prior Period Adjustment	87.20			87.20	919.35
Profit before tax	53,977.88	80,427.35	47,769.89	134,325.23	98,518.80
Tax expense:					
Current tax	12,876.00	24,500.00	20,219.01	37,376.00	36,400.89
Previous Year tax	-	735.73	997.97	735.73	1,085.80
Deferred Tax Assets	-1,343.39		1,419.87	-1,343.39	1,419.87
Profit/(loss) for the period from continuing operations	42,365.28	55,191.62	25,133.04	97,556.89	59,612.24
Tax expense of discontinuing operations					-
Profit/(loss) from Discontinuing operations (after tax)					-
Profit/(loss) for the period	42,365.28	55,191.62	25,133.04	97,556.89	59,612.24
Earnings per equity share:					
Basic	13	16	7	29	18
Diluted	13	16	7	29	18

See accompanying notes to the consolidated financial results

Notes for consolidated results

- 1) The Audited Standalone and Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Director of the Company in their Meeting held on 29th May, 2019
- 2) Consequent upon introduction of Goods and Service Tax (GST) w.e.f. 1st July, 2017, Central Excise and VAT is replaced by GST. In terms of Accounting Standard and Schedule III of Companies Act, 2013 GST is excluded from Gross Revenue from sale of products and services for the current year. In view of this change, the Gross revenue for sale of products for the year ended 31st March, 2019 are not comparable with previous year.
- 3) This statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
- 4) The segment results in respect of Business Segement of company viz. Manufacturing Segment and Trading Segment is given.
- 5) The figures of half year ended March 31, 2019 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto the half year ended 30th September 2018
- 6) 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
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A 1007-1010, Corporate Avenue
Sonawala Road, Goregaon East
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FOCUS LIGHTING AND FIXTURES LIMITED

CIN : U31500MH2005PTC155278



CONSOLIDATED AUDITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2019

(Rs in '000)

Particulars	Year Ended (Audited) 31-Mar-19	Year Ended (Audited) 31-Mar-18
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	33,786.05	33,786.00
Reserves and surplus	281,228.03	183,671.14
	315,014.08	217,457.14
Non-current liabilities		
(a) Long-term borrowings		-
(b) Deferred tax liabilities (Net)		369.92
(c) Other Long term liabilities		-
(d) Long-term provisions		-
	-	369.92
Current liabilities		
Short-term borrowings	31,013.58	22,087.84
Trade payables	126,117.03	119,553.14
Other current liabilities	41,652.94	37,959.95
Short term Provisions	37,376.00	7,169.80
	236,159.55	186,770.74
TOTAL	551,173.63	404,597.79
ASSETS		
Non-current assets		
(a) Fixed assets		
Tangible assets	134,654.77	32,551.18
Capital work-in-progress	7,063.11	43,396.97
	141,717.88	75,948.15
(b) Non-current investments		
(c) Deferred tax assets (net)	973.47	-
(d) Long-term loans and advances		-
(e) Other non-current assets		15,500.64
	142,691.35	91,448.78
Current Investment		
Inventories	129,176.95	76,222.77
Trade receivables	188,247.30	175,558.90
Cash and Cash equivalents	7,475.13	32,402.63
Short-term loans and advances	83,582.90	28,964.71
Other current assets		-
	408,482.28	313,149.01
TOTAL	551,173.63	404,597.79

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FOCUS LIGHTING AND FIXTURES 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, 2019

CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In '000)

Particulars	Year ended	Half Year ended	Half Year ended	Half Year ended	Year ended
	31-03-2019 (Audited)	31-03-2019 (Audited)	30-09-2018 (UnAudited)	31/03/2018 (Audited)	31/03/2018 (Audited)
[1] Segment Revenue					
a) Own Manufactured	553,679.39	350,677.18	203,002.21	195,025.15	276,226.76
b) Traded Goods	656,513.50	314,452.33	342,061.18	257,806.36	646,032.66
c) Unallocated					
Less Inter Segment Revenue					
Net Sales/Income from Operations	1,210,192.89	665,129.51	545,063.38	452,831.51	922,259.42
[2] Segment Results					
Profit/ (Loss) before Interest, Exceptional					
a) Own Manufactured	58,107.50	11,321.39	46,786.12	56,227.55	62,919.18
b) Traded Goods	82,135.25	44,898.57	37,236.68	7,915.55	38,698.97
c) Unallocated					
Total	140,242.75	56,219.96	84,022.80	48,312.01	101,618.15
Less :					
(i) Interest	5,917.52	2,322.07	3,595.45	1,461.48	3,099.35
(ii) Other Un-Allocable Expenses Net off Un					
Total Profit before Tax	134,325.23	53,897.88	80,427.35	46,850.53	98,518.80
[3] CAPITAL EMPLOYED					
a) Own Manufactured	159,601.84	23,054.99	136,546.86	22,294.12	34,141.14
b) Traded Goods	130,048.68	7,176.49	122,872.19	22,713.87	143,761.82
c) Unallocated	25,363.56	12,133.85	13,229.71	22,214.14	39,554.18
Total	315,014.08	42,365.33	272,648.76	22,793.86	217,457.14

Notes for consolidated results

1) The Audited Standalone and Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Director of the Company in their Meeting held on 29th May,2019

2) Consequent upon introduction of Goods and Service Tax (GST) w.e..f. 1st July,2017, Central Excise and VAT is replaced by GST. In terms of Accounting Standard and Schedule III of Companies Act,2013 GST is excluded from Gross Revenue form sale of products and services for the current year. In view of this change, the Gross revenue for sale of products for the year ended 31st March,2019 are not comparable with previous year.

3) This statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

4) The segment results in respect of Business Segement of company viz. Manufacturing Segment and Trading Segment is given.

5) The figures of half year ended March 31, 2019 are the balancing figures between audited figures in respect of full financial year and the unaudited publised year to date figures upto the half year ended 30th September 2018

6) Figures for the previous period have been regrouped, wherever necessary, to correspond with the current period.

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



Mr Amit Sheth
Managing Director
DIN 01468052

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AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2019
AUDITED STATEMENT OF CONSOLIDATED SEGMENTWISE ASSETS AND LIABILITIES

(Rs. In '000)

1

	Particulars	Year ended 31-03-2019 (Audited)	Half Year ended 31-03-2019 (Audited)	Half Year ended 30-09-2018 (UnAudited)	Half Year ended 31-03-2018 (Audited)	Year ended 31-03-2018 (Audited)
1	Segment Assets					
	a) Own Manufactured	238,732.62	28,202.65	210,529.98	50,169.36	92,018.18
	b) Traded Goods	245,673.56	(32,078.59)	277,752.15	-2,873.77	259,492.37
2	Other Un-allocable Assets					
	a) Own Manufactured				-	
	b) Traded Goods	66,767.45	36,698.70	30,068.74	-9,781.14	53,087.24
	Total Segment Assets	551,173.63	32,822.76	518,350.87	37,514.46	404,597.79
3	Segment Liabilities					
	a) Own Manufactured	79,130.78	5,147.66	73,983.12	27,875.24	57,877.04
	b) Traded Goods	115,624.88	(39,255.08)	154,879.96	-25,587.65	115,730.56
4	Other Un-allocable Liabilities					
	a) Own Manufactured				-	-
	b) Traded Goods	41,403.89	24,564.86	16,839.03	12,433.00	13,533.05
	Total Segment Liabilities	236,159.55	-9,542.56	245,702.11	14,720.60	187,140.65

Notes for consolidated results

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- 2) Consequent upon introduction of Goods and Service Tax (GST) w.e.f. 1st July, 2017, Central Excise and VAT is replaced by GST. In terms of Accounting Standard and Schedule III of Companies Act, 2013 GST is excluded from Gross Revenue form sale of products and services for the current year. In view of this change, the Gross revenue for sale of products for the year ended 31st March, 2019 are not comparable with previous year.
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For and on Behlf of the Board of
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FOCUS LIGHTING AND FIXTURES 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 2019

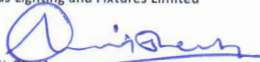
(Rs. in '000)

	Manufacturing					Trading					Exclusions				
	Year Ended 31-03-2019	Half Year Ended 31-03-2019	Half Year Ended 30-09-2018	Half Year Ended 31-03-2018	Year Ended 31-03-2018	Year Ended 31-03-2019	Half Year Ended 31-03-2019	Half Year Ended 30-09-2018	Half Year Ended 31-03-2018	Year Ended 31-03-2018	Year Ended 31-03-2019	Half Year Ended 31-03-2019	Half Year Ended 30-09-2018	Half Year Ended 31-03-2018	Year Ended 31-03-2018
	Audited	Audited	Unaudited	Unaudited	Audited	Audited	Audited	Unaudited	Unaudited	Audited	Audited	Audited	Unaudited	Unaudited	Audited
REVENUE															
External Sales	553,679.39	350,677.18	203,002.21	195,025.15	276,226.76	656,513.50	314,452.33	342,061.18	257,806.36	646,032.66					
Inter Segment Sales															
Total Revenue	553,679.39	350,677.18	203,002.21	195,025.15	276,226.76	656,513.50	314,452.33	342,061.18	257,806.36	646,032.66					
RESULTS															
Segment Results															
Unallocated Corporate Expenses															
Operating Profit	58,107.50	11,321.39	46,786.12	56,227.55	62,919.18	82,135.25	44,898.57	37,236.68	(7,915.55)	38,698.97	5,917.52	2,322.07	3,595.45	1,461.48	3,099.35
Interest Expenses											36,768.34	11,532.61	25,235.73	24,056.67	38,906.56
Interest Income											(42,685.86)	(13,854.68)	(28,831.18)	(25,518.15)	(42,005.91)
Income Taxes															
Profit From Ordinary Activities	58,107.50	11,321.39	46,786.12	56,227.55	62,919.18	82,135.25	44,898.57	37,236.68	(7,915.55)	38,698.97	(42,685.86)	(13,854.68)	(28,831.18)	(25,518.15)	(42,005.91)
Extraordinary Items															
Net Profit	58,107.50	11,321.39	46,786.12	56,227.55	62,919.18	82,135.25	44,898.57	37,236.68	(7,915.55)	38,698.97	(42,685.86)	(13,854.68)	(28,831.18)	(25,518.15)	(42,005.91)
OTHER INFORMATION															
Segment Assets	238,732.62	28,202.65	210,529.98	50,169.36	92,018.18	245,673.56	(32,078.59)	277,752.15	(2,873.77)	259,492.37					
Unallocated Segment Corporate Assets									(9,781.14)	66,767.45	36,698.70	30,068.74	98,130.52	53,087.24	
Total Assets	238,732.62	28,202.65	210,529.98	50,169.36	92,018.18	245,673.56	(32,078.59)	277,752.15	(12,654.91)	259,492.37	66,767.45	36,698.70	30,068.74	98,130.52	53,087.24
Segment Liability	79,130.78	5,147.66	73,983.12	27,875.24	57,877.04	115,624.88	(39,255.08)	154,879.96	(25,587.65)	115,730.56					
Unallocated Segment Corporate Liability									12,433.00	41,403.89	24,564.86	16,839.03	263,165.45	13,533.05	
Total Liabilities	79,130.78	5,147.66	73,983.12	27,875.24	57,877.04	115,624.88	(39,255.08)	154,879.96	(13,154.64)	115,730.56	41,403.89	24,564.86	16,839.03	263,165.45	13,533.05
Capital Expenditure															
Depreciation	17,112.13	13,807.86	3,304.27	1,919.25	3,629.85	6,338.81	3,512.00	2,826.81	2,803.48	4,172.86					
Non Cash expenditure Other than Depreciation															

Notes for consolidated results

- 1) The Audited Standalone and Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Director of the Company in their Meeting held on 29th May, 2019
- 2) Consequent upon introduction of Goods and Service Tax (GST) w.e.f. 1st July, 2017, Central Excise and VAT is replaced by GST. In terms of Accounting Standard and Schedule III of Companies Act, 2013 GST is excluded from Gross Revenue form sale of products and services for the current year. In view of this change, the Gross revenue for sale of products for the year ended 31st March, 2019 are not comparable with previous year.
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For Focus Lighting and Fixtures Limited


Mr Amit Senth
Managing Director
DIN 01468052

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DATE : _____

Auditor's Report On consolidated audited half yearly and year to date financial results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF Focus Lighting and Fixtures Limited

1. We have audited the accompanying Statement of Consolidated Financial Results of Focus Lighting and Fixtures Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group") and its share of the net profit/(loss) after tax for the half year ended 31st March, 2019 and for the year ended 31st March, 2019 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Attention is drawn to the fact that the consolidated figures for the corresponding half year ended 30th September, 2018 as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to audit/review.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been compiled from the related interim consolidated financial statements/ interim consolidated financial information which 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, and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our audit of such interim consolidated financial statements/ interim consolidated financial information.
3. We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Companies Act 2013. 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Parent's preparation and fair presentation of the Statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the Parent's internal financial control with reference to



the Statement. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Management, as well as evaluating the overall presentation of the Statement.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

We believe that the audit evidence obtained by us and the audit evidence obtained by the branch auditors and other auditors in terms of their reports referred to in paragraph 6 below, is sufficient and appropriate to provide a basis for our audit opinion.

4. In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on separate financial statements/ financial information of branches and joint operations of the Group, subsidiaries, associates and joint ventures referred to in paragraph 6 below, the Statement:
 - a. includes the results of the following entities: (to indicate list of entities included in the consolidation);
 - (a) Focus Lighting And Fixtures Limited
 - (b) Plus Light Tech FZE
 - (c) Focus Lighting And Fixtures PTE Ltd
 - b. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
 - c. gives a true and fair view in conformity with the recognition and measurement principles laid down in the aforesaid Accounting Standards and other accounting principles generally accepted in India of the consolidated total comprehensive income (comprising of net [profit/loss] and other comprehensive income/ loss) and other financial information of the Group for the half year ended 31st March, 2019 and for the year ended 31st March, 2019.
5. Our opinion is not qualified in respect of this matter
6. We did not audit the interim financial statements / financial information/financial results of financial information/ financial results of Plus Light Tech FZE and Focus Lighting and Fixtures PTE Ltd the subsidiaries included in consolidated financial results, whose interim financial statements / financial information/financial results reflect total assets of Rs. 5,42,11,394/- as at 31st March, 2019 and total revenues of Rs. 120,758,433/- and Rs. 3,34,99,008/- total net profit / (loss) after tax of Rs.2,54,218/- and Rs. (-) 26,38,075/- for the year ended 31st March, 2019 and for the half year ended 31st March, 2019, respectively, as considered in the respective consolidated financial results. These interim financial statements / financial information/financial results have not been reviewed by other auditors and our opinion on the consolidated financial results, in so far as it relates to the amounts and



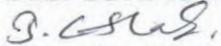
disclosures included in respect of these subsidiaries, is based solely on procedures performed by us as stated in paragraph 3 above.

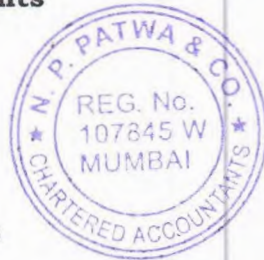
Our opinion on the Statement is not modified in respect of the above matters.26

7. The consolidated financial results includes the unaudited interim financial statements/ financial information/financial results of Plus Light Tech FZE and Focus Lighting and Fixtures PTE Ltd the subsidiaries , whose interim financial statements/ financial information reflect total assets of Rs. 5,42,11,394/- as at 31st March,2019, total revenue of Rs12,07,58,433/- and Rs. 3,34,99,008/-, total net profit/(loss) after tax of Rs. 2,54,218/- and Rs. (-) 26,38,075/-, as considered in the consolidated financial results. whose interim financial statements / financial information/financial results have not been audited by us.

These interim financial statements/ financial information/financial results are unaudited and have been furnished to us by the Management and our opinion 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 such unaudited interim financial statements/financial information/financial results. In our opinion and according to the information and explanations given to us by the Management, these interim financial statements / financial information/financial results are not material to the Group.

Our opinion on the Statement is not modified in respect of the above matter.

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

Jitendra Shah
Partner
M No 042384
Mumbai
Date: 29th May,2019



FOCUS LIGHTING AND FIXTURES LIMITED

CIN : U31500MH2005PTC155278

STATEMENT OF STANALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2019

(Rs in '000)

Particulars	Half Year Ended 31-Mar-19 (Audited)	Half Year Ended 30-Sep-18 (UnAudited)	Half Year Ended 31-Mar-18 (Audited)	Year Ended 31-Mar-19 (Audited)	Year Ended 31-Mar-18 (Audited)
Revenue from operations	579,000.11	519,732.60	508,026.86	1,098,732.71	913,055.61
Other income	648.93	5,450.97	2,223.35	6,099.90	3,869.05
Total Revenue	579,649.04	525,183.57	510,250.21	1,104,832.61	916,924.66
Expenses					
Raw Material Consumption	171,532.38	139,449.94	134,158.29	310,982.32	200,971.33
Purchases of Stock-in-Trade	218,415.91	217,015.40	227,549.49	435,431.31	439,742.88
Changes in Inventories	1,698.43	-4,593.51	6,180.69	-2,895.08	12,007.76
Employee benefits expense	40,290.20	29,943.46	42,004.28	70,233.66	72,820.40
Finance costs	2,246.15	3,555.58	1,401.28	5,801.73	3,039.15
Depreciation and amortization expense	16,979.13	6,017.06	4,702.83	22,996.19	7,782.81
Other expenses	77,394.04	50,730.23	47,348.85	128,124.27	81,987.55
Total expenses	528,556.25	442,118.15	463,345.71	970,674.40	818,351.89
Profit before exceptional, extraordinary and prior period items and tax	51,092.79	83,065.42	46,904.50	134,158.21	98,572.77
Prior Period Adjustment	87.20			87.20	919.35
Profit before tax	51,005.59	83,065.42	46,904.50	134,071.01	97,653.42
Tax expense:					
Current tax	12,876.00	24,500.00	20,219.01	37,376.00	36,400.89
Previous Year tax	-	735.73	997.97	735.73	1,085.80
Deferred Tax Assets	-1,343.39		1,419.87	-1,343.39	1,419.87
Profit/(loss) for the period from continuing operations	39,472.98	57,829.69	24,267.65	97,302.67	58,746.85
Tax expense of discontinuing operations					-
Profit/(loss) from Discontinuing operations (after tax)					-
Profit/(loss) for the period	39,472.98	57,829.69	24,267.65	97,302.67	58,746.85
Earnings per equity share:					
Basic	12	17	7	29	18
Diluted	12	17	7	29	18

See accompanying notes to the consolidated financial results

Notes for standalone results

- 1) The Audited Standalone and Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Director of the Company in their Meeting held on 29th May, 2019
- 2) Consequent upon introduction of Goods and Service Tax (GST) w.e.f. 1st July, 2017, Central Excise and VAT is replaced by GST. In terms of Accounting Standard and Schedule III of Companies Act, 2013 GST is excluded from Gross Revenue form sale of products and services for the current year. In view of this change, the Gross revenue for sale of products for the year ended 31st March, 2019 are not comparable with previous year.
- 3) This statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
- 4) The segment results in respect of Business Segement of company viz. Manufacturing Segment and Trading Segment is given.
- 5) The figures of half year ended March 31, 2019 are the balancing figures between audited figures in respect of full financial year and the unaudited publised year to date figures upto the half year ended 30th September 2018
- 6) 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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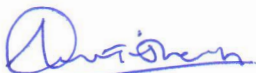
FOCUS LIGHTING AND FIXTURES LIMITED

CIN : U31500MH2005PTC155278

STANDALONE AUDITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2019
(Rs in '000)

Particulars	Year Ended (Audited) 31-Mar-19	Year Ended (Audited) 31-Mar-18
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	33,786.00	33,786.00
Reserves and surplus	280,108.43	182,805.75
	313,894.43	216,591.75
Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (Net)	-	369.92
(c) Other Long term liabilities	-	-
(d) Long-term provisions	-	-
	-	369.92
Current liabilities		
Short-term borrowings	31,013.58	22,087.84
Trade payables	124,071.75	116,584.51
Other current liabilities	38,141.41	37,146.76
Short term Provisions	37,376.00	7,169.80
	230,602.73	182,988.91
TOTAL	544,497.16	399,950.58
ASSETS		
Non-current assets		
(a) Fixed assets		
Tangible assets	133,660.89	32,448.66
Capital work-in-progress	6,297.07	43,396.97
	139,957.96	75,845.63
(b) Non-current investments	3,570.50	0
(c) Deferred tax assets (net)	973.47	-
(d) Long-term loans and advances	-	-
(e) Other non-current assets	-	14,766.79
	144,501.93	90,612.42
Current Investment		
Inventories	116,908.73	74,374.54
Trade receivables	192,347.29	179,326.56
Cash and Cash equivalents	6,293.14	29,134.94
Short-term loans and advances	84,446.07	26,502.11
Other current assets	-	-
	399,995.23	309,338.16
TOTAL	544,497.16	399,950.58

For Focus Lighting and Fixtures Limited



Mr Amit Sheth
Managing Director
DIN 01468052

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FOCUS LIGHTING AND FIXTURES 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 2019

STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In '000)

Particulars	Year ended	Half Year ended	Half Year ended	Half Year ended	Year ended
	31-03-2019 (Audited)	31-03-2019 (Audited)	30-09-2018 (Unaudited)	31-03-2018 (Audited)	31-03-2018 (Audited)
[1] Segment Revenue					
a) Own Manufactured	553,679.39	350,677.18	203,002.21	195,025.15	276,226.76
b) Traded Goods	545,053.32	228,322.93	316,730.39	257,806.36	636,828.84
c) Unallocated	-	-	-	-	-
Less Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from Operations	1,098,732.71	579,000.11	519,732.60	452,831.51	913,055.60
[2] Segment Results					
Profit/ (Loss) before Interest, Exceptional items and tax from					
a) Own Manufactured	58,107.50	11,321.39	46,786.12	56,227.55	25,519.18
b) Traded Goods	81,765.24	41,930.36	39,834.88	7,915.55	75,173.39
c) Unallocated	-	-	-	-	-
Total	139,872.74	53,251.74	86,621.00	48,312.01	100,692.57
Less :					
(i) Interest	5,801.73	2,246.15	3,555.58	1,461.48	3,039.15
(ii) Other Un-Allocable Expenses Net off Un Allocable Income	134,071.01	51,005.59	83,065.42	46,850.53	97,653.42
Total Profit before Tax					
[3] CAPITAL EMPLOYED					
a) Own Manufactured	165,448.40	28,901.55	136,546.86	22,294.12	34,141.14
b) Traded Goods	123,729.46	2,144.52	125,873.98	22,713.87	146,897.97
c) Unallocated	31,639.47	19,638.86	12,000.61	22,214.14	35,552.65
Total	320,817.34	46,395.89	274,421.45	22,793.86	216,591.75

Notes for standalone results

- 1) The Audited Standalone and Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Director of the Company in their Meeting held on 29th May, 2019
- 2) Consequent upon introduction of Goods and Service Tax (GST) w.e.f. 1st July, 2017, Central Excise and VAT is replaced by GST. In terms of Accounting Standard and Schedule III of Companies Act, 2013 GST is excluded from Gross Revenue from sale of products and services for the current year. In view of this change, the Gross revenue for sale of products for the year ended 31st March, 2019 are not comparable with previous year.
- 3) This statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
- 4) The segment results in respect of Business Segment of company viz. Manufacturing Segment and Trading Segment is given.
- 5) The figures of half year ended March 31, 2019 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto the half year ended 30th September 2018
- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with the current period.

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



Mr Amit Sheth
Managing Director
DIN 01468052

Corporate Office
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FOCUS LIGHTING AND FIXTURES 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, 2019
AUDITED STATEMENT OF STANDALONE SEGMENTWISE ASSETS AND LIABILITIES

(Rs. In '000)

	Particulars	Year ended	Half Year ended	Half Year Ended	Half Year ended	Year ended
		31-03-2019 (Audited)	31-03-2019 (Audited)	30-09-2018 (Unaudited)	31-03-2018 (Audited)	31-03-2018 (Audited)
1	Segment Assets					
	a) Own Manufactured	238,732.62	28,202.65	210,529.98	50,169.36	92,018.18
	b) Traded Goods	232,721.18	-30,588.53	263,309.71	-2,873.77	258,846.70
2	Other Un-allocable Assets	73,043.36	44,203.72	28,839.64	-9,781.14	49,085.70
	Total Segment Assets	544,497.16	41,817.84	502,679.32	37,514.46	399,950.58
3	Segment Liabilities					
	a) Own Manufactured	73,284.22	-698.90	73,983.12	27,875.24	57,877.04
	b) Traded Goods	108,991.72	-28,444.01	137,435.72	-25,587.65	111,948.73
4	Other Un-allocable Liabilities	41,403.89	24,564.86	16,839.03	12,433.00	13,533.05
	Total Segment Liabilities	223,679.82	-4,578.05	228,257.88	14,720.60	183,358.83

Notes for standalone results

- 1) The Audited Standalone and Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Director of the Company in their Meeting held on 29th May, 2019
- 2) Consequent upon introduction of Goods and Service Tax (GST) w.e.f. 1st July, 2017, Central Excise and VAT is replaced by GST. In terms of Accounting Standard and Schedule III of Companies Act, 2013 GST is excluded from Gross Revenue from sale of products and services for the current year. In view of this change, the Gross revenue for sale of products for the year ended 31st March, 2019 are not comparable with previous year.
- 3) This statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
- 4) The segment results in respect of Business Segement of company viz. Manufacturing Segment and Trading Segment is given.
- 5) The figures of half year ended March 31, 2019 are the balancing figures between audited figures in respect of full financial year and the unaudited published year to date figures upto the half year ended 30th September 2018
- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with the current period.

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



Mr Amit Sheth
Managing Director
DIN 01468052

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FOCUS LIGHTING AND FIXTURES 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 ENDED 31ST MARCH 2019

(Rs. in '000)

	Manufacturing					Trading					Exclusions				
	Year Ended 31-03-2019	Half Year Ended 31-03-2019	Half Year Ended 30-09-2018	Half Year Ended 31-03-2018	Year Ended 31-03-2018	Year Ended 31-03-2019	Half Year Ended 31-03-2019	Half Year Ended 30-09-2018	Half Year Ended 31-03-2018	Year Ended 31-03-2018	Year Ended 31-03-2019	Half Year Ended 31-03-2019	Half Year Ended 30-09-2018	Half Year Ended 31-03-2018	Year Ended 31-03-2018
	Audited	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited	Audited	Audited	Unaudited	Audited	Audited
REVENUE															
External Sales	553,679.39	350,677.18	203,002.21	195,025.15	276,226.76	545,053.32	228,322.93	316,730.39	257,806.36	636,828.84					
Inter Segment Sales															
Total Revenue	553,679.39	350,677.18	203,002.21	195,025.15	276,226.76	545,053.32	228,322.93	316,730.39	257,806.36	636,828.84					
RESULTS															
Segment Results															
Unallocated Corporate Expenses															
Operating Profit	58,107.50	11,321.39	46,786.12	56,227.55	25,519.18	81,765.24	41,930.36	39,834.88	-7,915.55	75,173.39					
Interest Expenses											5,801.73	2,246.15	3,555.58	1,461.48	3,039.15
Interest Income											36,768.34	11,532.61	25,235.73	24,056.67	38,906.56
Income Taxes															
Profit From Ordinary Activities	58,107.50	11,321.39	46,786.12	56,227.55	25,519.18	81,765.24	41,930.36	39,834.88	-7,915.55	75,173.39	-42,570.07	-13,778.76	-28,791.31	-25,518.15	-41,945.72
Extraordinary Items															
Net Profit	58,107.50	11,321.39	46,786.12	56,227.55	25,519.18	81,765.24	41,930.36	39,834.88	-7,915.55	75,173.39	-42,570.07	-13,778.76	-28,791.31	-25,518.15	-41,945.72
OTHER INFORMATION															
Segment Assets	238,732.62	28,202.65	210,529.98	50,169.36	92,018.18	232,721.18	-30,588.53	263,309.71	-2,873.77	258,846.70					
Unallocated Segment Corporate Assets									-9,781.14		73,043.36	44,203.72	28,839.64	20,595.80	49,085.70
Total Assets	238,732.62	28,202.65	210,529.98	50,169.36	92,018.18	232,721.18	-30,588.53	263,309.71	-12,654.91	258,846.70	73,043.36	44,203.72	28,839.64	20,595.80	49,085.70
Segment Liability	73,284.22	(698.90)	73,983.12	27,875.24	57,877.04	108,991.72	-28,444.01	137,435.72	-25,587.65	111,948.73					
Unallocated Segment Corporate Liability									12,433.00		41,403.89	24,564.86	16,839.03	-5,760.20	13,533.05
Total Liabilities	73,284.22	-698.90	73,983.12	27,875.24	57,877.04	108,991.72	-28,444.01	137,435.72	-13,154.64	111,948.73	41,403.89	24,564.86	16,839.03	-5,760.20	13,533.05
Capital Expenditure															
Depreciation	17,112.13	13,807.86	3,304.27	1,919.25	3,629.85	5,884.06	3,171.27	2,712.79	2,783.58	4,152.96					
Non Cash expenditure Other then Depreciation															

Notes for standalone results

- 1) The Audited Standalone and Consolidated Financial Results were reviewed by the Audit Committee and approved by the Board of Director of the Company in their Meeting held on 29th May,2019
- 2) Consequent upon introduction of Goods and Service Tax (GST) w.e.f. 1st July,2017, Central Excise and VAT is replaced by GST. In terms of Accounting Standard and Schedule III of Companies Act,2013 GST is excluded from Gross Revenue form sale of products and services for the current year. In view of this change, the Gross revenue for sale of products for the year ended 31st March,2019 are not comparable with previous year.
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- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with the current period.

For and on Behalf of the Board of



Mr Amit Sheth
Managing Director
DIN 01468052

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

DATE : _____

Auditor's Report On Standalone Half Yearly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

TO THE BOARD OF DIRECTORS OF Focus Lighting And Fixtures Limited

We have audited the Standalone Annual Financial Results of Focus Lighting and Fixtures Limited and Standalone Financial Results for the half year ended 31st March, 2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These half yearly financial results as well as the annual year financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 (AS 25) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India², as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these half yearly financial results as well as the year to date results:

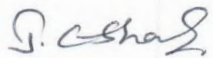


- i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii. give a true and fair view of the net profit³ and other financial information for the half year ended 31st March, 2019 as well as the year ended 31st March, 2019

For N P Patwa & Co.

Chartered Accountants

FRN 107845W


Jitendra Shah

Partner

M No 042384

Mumbai

Date: 29th May, 2019



May 29, 2019

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G
Bandra Kurla Complex, Bandra (E), Mumbai.

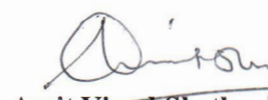
Dear Sir/ Madam,

Re - Symbol : FOCUS

Sub: Declaration pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

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 Financial Results (Standalone and Consolidated) of the Company for the half year ended and year ended March 31, 2019 issued by the Statutory Auditors of the Company is unmodified.

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

CIN U31500MH2005PLC155278

Works:

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