FOCUS
LIGHTING & FIXTURES LTD

PLUS LIGHT TECH

TRIX.

L&B Lumens & Beyond

Date: June 28, 2021

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

Re - Symbol: FOCUS

Sub: Outcome of Board Meeting held on June 28, 2021 under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

With reference to the above mentioned subject, this is to inform you that based on the recommendation of Nomination and Remuneration Committee and subject to approval of the shareholders, and any required regulatory approvals and applicable conditions thereof, a Meeting of Board of Directors of the Company was held on June 28, 2021 at the Registered Office of the Company.

The Board of Directors had discussed and approved the following:

1. Approved Audited Standalone and Consolidated Financial Results for the half year and year ended March 31, 2021. A copy of the results along with the Auditor's Report and declaration by the Company for the Audit Report with Unmodified Opinion is enclosed herewith.

2. Re-appointment of Nandola & Co, Practicing Chartered Accountant as Internal Auditors of the Company for the FY 2021-22. Brief Profile is enclosed as Annexure I.

3. Re-appointment of M/s. Anubhuti Tripathi & Associates, Practicing Company Secretaries, as Secretarial Auditors of the Company for the FY 2021-22. Brief Profile is enclosed as Annexure II.

4. Convening the 16th Annual General Meeting of the Company on Monday, August 24, 2021.

5. Pursuant to Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Record date will be August 16, 2021 for ascertaining names of shareholders, who will be entitled to cast their vote on the resolutions proposed.

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

Work
Survey No.396/24, Plot no.71/72,
New Ahmedabad Industrial estate,
NH8A, Behind Zydus research centre,
Moraiya,Dist.Sanand,
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6. Recommended the re- appointment of Mr. Amit Sheth as Managing Director of the Company and fixation of remuneration, for a further period of five (5) years w.e.f. 22nd October, 2021 to 21st October, 2026 (both days inclusive) subject to the approval of members of the Company. Brief Profile is enclosed as Annexure III.

   The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 along with the brief profile is enclosed to this letter.

Please note that the meeting of the Board of Directors commenced at 3.00 p.m. and concluded at 6.45 P.M

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

For Focus Lighting and Fixtures Limited

Focus Lighting And Fixtures Limited

Amit Vinod Sheth
Managing Director

Corporate Office
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Annexure-I

Re-appointment of Nandola & Co, Chartered Accountants as Internal Auditor of Focus Lighting and Fixtures Ltd.

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Re-appointment
2.	Date of Appointment/ ~~Cessation~~	June 28, 2021
3.	Name of Firm	Nandola & Co
4.	Name of Proprietor	CA Keyur Nandola
5.	Membership Number	126612
6.	FRN	128214W
7.	Address of office	F-42, Profit Center, Above Sankalp Restaurant, Mahavir Nagar, Kandivali West, Mumbai- 400 067
8.	Contact Number	022 40142422
9.	Email Id	nandola.keyur@gmail.com
10.	Brief Profile (In case of appointment)	Nandola & Co. ("NC") is chartered accountant firm advising corporates and entrepreneurs in area of Accounting, Audit, Tax & Regulatory Services having an experience of more than 5 years.
11.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable

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Annexure-II

Re-Appointment of Anubhuti Tripathi & Associates, Practicing Company Secretaries as Secretarial Auditor of Focus Lighting and Fixtures Ltd.

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Re-Appointment
2.	Date of Appointment/ ~~Cessation~~	June 28, 2021
3.	Name of Firm	Anubhuti Tripathi & Associates
4.	Name of Proprietor	Anubhuti Tripathi
5.	Membership Number	28267
6.	COP No.	13219
7.	Address of office	Umarji House, TeliGully, Andheri East, Mumbai 400069
8.	Contact Number	9987603221
9.	Email Id	anubhuti@atassociates.in
10.	Brief Profile (In case of appointment)	Anubhuti Tripathi is an Associate member of ICSI and proprietor of Anubhuti Tripathi & Associates, Company Secretaries. She is specialized in handing Secretarial matters relating to Public and Private companies, Listing, handling IPO, Shareholders Agreements, Share Purchase Agreement, ESOP scheme etc. She is also advising on FEMA, SEBI and IPR matters to Public and Private companies.
11.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable

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Annexure-III

Re-appointment of Mr. Amit Sheth as Managing Director of Focus Lighting and Fixtures Ltd.

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Name of Director	Amit Sheth
2.	DIN	01468052
3.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Re-appointment of Mr. Amit Sheth (DIN: 02296740), as Managing Director of the Company pursuant to end of his current term i.e 21st October, 2021 for a further period of five (5) years w.e.f. 22nd October, 2021 to 21st October, 2026 (both days inclusive)
4.	Date of Appointment/ ~~Cessation~~ & term of appointment	Period of five (5) years commencing from 22nd October, 2021 to 21st October, 2026 (both days inclusive)
5.	Brief Profile (In case of appointment)	Mr. Amit Sheth has been the MD of the Company since October 21, 2016. He is qualified as bachelor in commerce and has specialization in Marketing field. As a leader of Sales & Marketing team Mr. Amit Sheth has done some pioneering work in the areas of market development, brand management and Product Innovation. This includes the design of new processes in Marketing, Value Selling, Channel Loyalty programs and launch of new product concepts such as Lighting Systems, Micro downlights, Human centric Lighting and Smart Lighting Controls.
6.	Disclosure of relationships between Directors (in case of appointment of a Director)	Mr. Amit Sheth is husband of Mrs. Deepali Sheth who is Executive director of the Company.
7.	Information as required pursuant to National Stock Exchange of India Ltd with ref. no. NSE/ CML/ 2018/ 24, dated 20th June, 2018	Mr. Amit Sheth is not debarred from holding the office of director by virtue of any SEBI order or any other such authority.

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June 28, 2021

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, 2021 issued by the Statutory Auditors of the Company is unmodified.

For Focus Lighting and Fixtures Limited

Focus Lighting And Fixtures Limited

Amit Vinod Sheth
Managing Director

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FOCUS LIGHTING AND FIXTURES LIMITED
CIN : L31500MH2005PTC155278
STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2021

Rs in Lakhs

Particulars	Half Year Ended 31-Mar-21 (UnAudited)	Half Year Ended 30-Sep-20 (UnAudited)	Half Year Ended 31-Mar-20 (UnAudited)	Year Ended 31-Mar-21 (Audited)	Year Ended 31-Mar-20 (Audited)
Revenue from operations	4,434.97	1,560.84	4,900.36	5,995.80	9,932.29
Other income	44.35	37.99	11.44	82.34	61.02
Total Revenue	**4,479.32**	**1,598.83**	**4,911.80**	**6,078.14**	**9,993.30**
Expenses					
Raw Material Consumption	1,273.49	364.47	1,439.99	1,637.96	3,144.73
Purchases of Stock-in-Trade	1,929.37	614.72	1,916.06	2,544.10	3,673.27
Changes in Inventories	(107.61)	68.26	(52.25)	(39.35)	(144.63)
Employee benefits expense	604.69	326.84	628.93	931.53	1,265.31
Finance costs	26.99	26.71	37.37	53.71	72.61
Depreciation and amortization expense	164.82	143.11	197.86	307.92	351.62
Other expenses	527.04	337.42	669.12	864.46	1,267.17
Total expenses	**4,418.80**	**1,881.54**	**4,837.06**	**6,300.33**	**9,630.08**
Profit before exceptional, extraordinary and prior period items and tax	60.52	(282.71)	74.74	(222.19)	363.22
Prior Period Adjustment	-	-	(3.30)		(25.04)
Profit before tax	60.52	(282.71)	78.04	(222.19)	388.26
Tax expense:					
Current tax	-	-	100.57	-	201.07
Previous Year tax	21.32	-	-	21.32	34.09
Defferred Tax Assets	(32.73)	87.69	30.42	54.96	30.42
Profit/(loss) for the period fromcontinuing operations	6.47	(195.02)	(23.66)	(188.55)	183.53
Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax)					
Profit/(loss) for the period	**6.47**	**(195.02)**	**(23.66)**	**(188.55)**	**183.53**
Earnings per equity share:					
Basic	0.06	(1.92)	13	(1.86)	2
Diluted	0.06	(1.92)	13	(1.86)	2

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 28th June 2021.

2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2015 (INDAS) (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 managemnet has considered the overall impact of the COVID 19 on its Business. The management has also 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 31st March 2021 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) Consolidated financial results include financial results of wholly owned subsidiaries viz. Plus Light Tech FZE, Focus Lighting & Fixtures PTE LTD and Focus Lighting Corp

5) The figures of half year ended March 31, 2021 are the balancing figures between audited figures in respect of full financial year 2020-2021 and the unaudited published year-to-date figures upto the First half year ended September 30,2020.

6) The Company operates in two business segment viz: Manufacturing & Trading as per AS 17.

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

For Focus Lighting and Fixtures Limited

Focus Lighting And Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,
Dated : 28th June, 2021

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FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

CONSOLIDATED AUDITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2021

(Rs in Lakhs)

Particulars	Year Ended (Audited) 31-Mar-21	Year Ended (Audited) 31-Mar-20
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,013.58	1,013.58
Reserves and surplus	2,127.81	2,329.31
	3,141.39	3,342.89
Non-current liabilities		
(a) Long-term borrowings	72.53	-
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	10.02	20.85
(d) Long-term provisions	-	-
	82.54	20.85
Current liabilities		
Short-term borrowings	389.73	417.79
Trade payables	1,680.62	1,702.56
Other current liabilities	448.09	532.36
Short term Provisions	-	67.53
	2,518.43	2,720.25
TOTAL	**5,742.37**	**6,083.99**
ASSETS		
Non-current assets		
(a) Fixed assets		
Tangible assets	1,105.26	1,326.94
Capital work-in-progress	50.63	10.48
	1,155.88	1,337.41
(b) Non-current investments		
(c) Deferred tax assets (net)	95.12	40.16
(d) Long-term loans and advances	60.85	34.63
(e) Other non-current assets	-	9.02
	1,311.85	1,421.22
Current Investment		
Inventories	1,822.20	1,567.93
Trade receivables	1,732.87	2,543.21
Cash and Cash equivalents	151.34	70.15
Short-term loans and advances	341.58	260.87
Other current assets	382.53	220.60
	4,430.51	4,662.77
TOTAL	**5,742.37**	**6,083.99**

For Focus Lighting and Fixtures Limited

Focus Lighting And Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,
Dated : 28th June, 2021

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FOCUS LIGHTING AND FIXTURES LIMITED

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

CIN : L31500MH2005PTC155278

AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31st March 2021

AUDITED STATEMENT OF CONSOLIDATED SEGMENTWISE ASSETS AND LIABILITIES

Particulars	Year ended 31-03-2021 (Audited)	Year ended 31-03-2020 (Audited)
Segment Assets		
a) Own Manufactured	3,980.01	4,252.14
b) Traded Goods	1,453.31	1,677.89
Other Un-allocable Assets	309.05	153.96
Total Segment Assets	**5,742.37**	**6,083.99**
Segment Liabilites		
a) Own Manufactured	1110.50	1,442.15
b) Traded Goods	1490.48	1,231.42
Other Un-allocable Liabilities	0.00	67.53
Total Segment Liabilities	**2,600.98**	**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 28th June 2021.

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) Consolidated financial results include financial results of wholly owned subsidiaries viz. Plus Light Tech FZE, Focus Lighting & Fixtures PTE LTD and Focus Lighting Corp

4)The Company has elected to exercise the option permitted under section 115BAA of The Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the company has recognized provisions for taxes for the year ended 31.03.2021. The re-measurement of Deferred Tax has been done in the Previous Quarter.

5) COVID-19 has caused significant disruptions to the business across India. The company has considered the impact of teh COVID 19 on its business. The management has also 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 as on 31st March 2021 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.

6) The figures of half year ended March 31, 2021 are the balancing figures between audited figures in respect of full financial year 2020-2021 and the unaudited published year-to-date figures upto the First half year ended September 30,2020.

7) The Company operates in two business segment viz: Manufacturing & Trading

8) 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

Focus Lighting And Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai
Dated : 28th June, 2021

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CIN : L31500MH2005PTC155278

AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st March 2021

CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

All amount in Rs. Lakhs unless otherwise stated

Particulars	Half Year ended 31-03-2021 (UnAudited)	Half Year ended 30-09-2020 (UnAudited)	Half Year ended 31-03-2020 (UnAudited)	Year ended 31-03-2021 (Audited)	Year ended 31-03-2020 (Audited)
[1] Segment Revenue					
a) Own Manufactured	2,011.55	614.89	2,517.41	2,626.45	5,306.51
b) Traded Goods	2,423.41	945.94	2,382.96	3,369.36	4,625.78
c) Unallocated					
Less Inter Segment Revenue					
Net Sales/Income from Operations	**4,434.97**	**1,560.84**	**4,900.36**	**5,995.80**	**9,932.29**
[2] Segment Results					
Profit/ (Loss) before Inerest, Exceptional items and tax					
a) Own Manufactured	12.35	(264.30)	160.22	(251.95)	454.72
b) Traded Goods	106.41	6.08	1.19	112.49	64.40
c) Unallocated	(31.25)	2.23	-	(29.02)	(12.25)
Total	**87.51**	**(256.00)**	**161.41**	**(168.49)**	**506.88**
Less :					
(i) Interest	26.99	26.71	37.37	53.71	72.61
(ii) Other Un-Allocable Expenses Net off Un Allocable					
Total Profit before Tax	**60.52**	**(282.71)**	**124.04**	**(222.19)**	**434.27**
[3] CAPITAL EMPLOYED					
a) Own Manufactured	99.20	2,770.31	548.44	2,869.51	2,810.00
b) Traded Goods	(240.17)	202.99	(374.63)	(37.17)	446.47
c) Unallocated	131.51	177.54	(138.67)	309.05	86.43
Total	**(9.46)**	**3,150.84**	**35.14**	**3,141.39**	**3,342.89**

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 28th June 2021.

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) Consolidated financial results include financial results of wholly owned subsidiaries viz. Plus Light Tech FZE, Focus Lighting & Fixtures PTE LTD and Focus Lighting Corp

4)The Company has elected to exercise the option permitted under section 115BAA of The Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the company has recognized provisions for taxes for the year ended 31.03.2021. The re-measurement of Deferred Tax has been done in the Previous Quarter.

5) COVID-19 has caused significant disruptions to the business across India. The company has considered the impact of teh COVID 19 on its business. The management has also 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 as on 31st March 2021 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.

6) The figures of half year ended March 31, 2021 are the balancing figures between audited figures in respect of full financial year 2020-2021 and the unaudited published year-to-date figures upto the First half year ended September 30,2020.

7) The Company operates in two business segment viz: Manufacturing & Trading

8) 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

Focus Lighting And Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai
Dated : 28th June, 2021

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FOCUS LIGHTING AND FIXTURES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021 (Consolidated)

(Rs in Lakhs)

Particular	As at 31 March,2021		As at 31 March,2020	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow From Operating Activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		(222.19)		434.27
Adjustments For:				
Depreciation	307.92		351.62	
Profit on Sale of Assets (Net)	-			
Finance Costs	53.71		74.71	
Liabilities / Provisions no Longer Required Written Back	-			
Bad Trade and Other Receivables, Loans and Advances Written Off	18.72		22.51	
Net Unrealised Exchange (Gain) / Loss				
		380.35		448.84
Operating Profit Before Working Capital Changes		158.16		883.10
Changes in Working Capital:				
Adjustments For (Increase) / Decrease in Operating Assets:				
Inventories	(254.27)		(276.16)	
Trade Receivables	810.34		(660.74)	
Short-Term Loans and Advances	(80.71)		47.47	
Long-Term Loans and Advances	(26.22)		(10.48)	
Other Current Assets	(161.92)		(66.87)	
Other Non-Current Assets	9.02		-	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	(21.95)		441.39	
Other Current Liabilities	(84.28)		115.83	
Short-Term Provisions	(67.53)		67.53	
Long-Term Provisions	(10.83)		-	
		111.66		(342.03)
Cash Generated from Operations		269.82		541.08
Bad Debts		18.72		22.51
Net Income Tax Paid and DDT		21.32		242.23
Net Cash Flow from Operating Activities (A)		**229.77**		**276.34**
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets	(138.83)		(300.96)	
Proceeds From Sale of Fixed Assets	-			
Current Investments			-	
Non Current Investments			-	
Net Cash Flow Used in Investing Activities (B)		**-138.83**		**-300.96**
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares/Securities Premium				
Proceeds from Long-Term Borrowings	72.53		(10.07)	
Proceeds from Other Short-Term Borrowings	(28.58)		138.57	
Loss on Restatement of Foreign Currency Loans	-			
Finance Cost	(53.71)		(74.71)	
Dividend Paid			(33.79)	
Net Cash Flow from Financing Activities (C)		**(9.75)**		**20.01**
Net Increase in Cash And Cash Equivalents (A+B+C)		81.19		(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		**151.34**		**70.15**

For Focus Lighting and Fixtures Limited

Focus Lighting And Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,
Dated : 28th June, 2021

N. P. PATWA & CO.
CHARTERED ACCOUNTANTS

Office No. 104, Amrapali Apartment, 1st Floor, Near GPM College, Telli Galli, Andheri (East), Mumbai - 400 069.
Tel. : 022-2683 7122 / 2683 7123 / 2683 7127 E-mail : nppatwa@gmail.com

DATE :_____

Independent Auditor's Report on Consolidated Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

To
The Board of Directors of
Focus Lighting and Fixtures Limited
Mumbai

1) We have audited the accompanying statement of Consolidated Financial Results of **FOCUS LIGHTING AND FIXTURES LIMITED** (hereinafter referred to as "the Holding Company") and its subsidiaries (Holding Company and its subsidiaries together referred to as "the Group") for the quarter and year ended March 31, 2021 together with the notes thereon ("the statement") virtually, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations)

2) In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of reports of other auditors on separate audited financial results of the subsidiaries, the aforesaid consolidated financial results:

   a) include the annual financial results of the following Wholly owned subsidiary entities:
      i) Plus Light Tech FZE, UAE
      ii) Focus Lighting and Fixture PTE ltd. Singapore
      iii) Focus Lighting Corp, USA
   b) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
   c) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive profit and other financial information of the group for the half year ended and year ended 31st March 2021.



3) Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of The Companies Act 2013, as amended ("the act"). Our responsibilities under those standards are further described in the "Auditors Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the group in accordance with the Code of Ethics issued by The Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

4) Emphasis of Matter

We draw your attention to Note 3 to the Consolidated Financial Results relating to the impact of COVID 19 and circumstances on the business of the company.

Our Opinion is not qualified in respect of these matters.

5) Management's Responsibility for the Consolidated Financial Results

The consolidated financial results have been prepared on the basis of consolidated annual financial statements. The Holding Company's Board of Directors of the company are responsible for the preparation and presentation of the consolidated financial results that gives a true and fair view of the net profit and other comprehensive profit of the Group and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the act read with relevant rules issued thereunder and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities, selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent, and the design, implementation and maintenance of adequate internal financial controls, that were reporting effectively for ensuring the accuracy and completeness of the



accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from any kind of material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern basis of accounting unless the respective Board of Directors either intend to liquidate the Group or to cease operations, or has no realistic alternative to do so.

The respective Board of Directors included in the Group are responsible for overseeing the financial reporting process of the Company.

6) Auditors Responsibilities for the Audit of the Consolidated Financial Results:

Our objective are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

* Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
* Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the



circumstances under section 143 (3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.

* Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
* Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group to cease to continue as a going concern.
* Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
* Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have compiled with relevant ethical requirements regarding independence



and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and, where applicable, related safeguards.

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

7) Other Matters

We did not audit the financial results of the wholly owned Subsidiaries viz. Plus Light Tech FZE, Focus Lighting and Fixture PTE Ltd and Focus Lighting Corp. included in the consolidated financial results, whose financial results reflect total assets of Rs. 5742.37 lakhs as at March 31, 2021, total revenues from operations of Rs. 6078.14 lakhs, total net loss after tax of Rs. 188.55 lakhs net cash outflows of Rs. 9.75 Lakhs for the year ended March 31, 2021. These financial results have been audited by other auditor whose report has been furnished to us by the Management and our opinion of the results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is based solely on the reports of the other auditor.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditor and the Financial Results certified by the Board of Directors.

The figures for the half year ended March 31, 2021 are the balancing figures between the audited figures in respect of the full year and the unaudited figures up to third quarter ended December 31, 2020 which were subject to limited review.

UDIN 21042384AAAAEW7413

For N P Patwa and Company

Chartered Accountants

FRN 107845W

Jitendra Shah

Partner, M No 024384

Mumbai

Dated 28th June, 2021

N. P. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

FOCUS LIGHTING & FIXTURES LTD

PLUS LIGHT TECH | TRIX. | L&B Lumens & Beyond

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2021

(Rs in Lakhs)

Particulars	Half Year Ended 31-Mar-21 (UnAudited)	Half Year Ended 30-Sep-20 (UnAudited)	Half Year Ended 31-Mar-20 (UnAudited)	Year Ended 31-Mar-21 (Audited)	Year Ended 31-Mar-20 (Audited)
Revenue from operations	3,856.67	1,337.04	4,376.80	5,193.71	9,018.88
Other income	13.41	32.65	30.54	46.06	42.81
Total Revenue	**3,870.08**	**1,369.69**	**4,407.34**	**5,239.77**	**9,061.70**
Expenses					
Raw Material Consumption	1,273.49	364.47	1,439.99	1,637.96	3,144.73
Purchases of Stock-in-Trade	1,477.14	385.15	1,525.45	1,862.29	2,966.13
Changes in Inventories	(104.65)	112.85	(79.54)	8.20	(136.81)
Employee benefits expense	451.73	227.62	433.12	679.35	904.12
Finance costs	23.84	23.85	36.63	47.70	71.21
Depreciation and amortization expense	160.42	138.56	195.80	298.98	347.64
Other expenses	559.47	298.79	642.98	858.26	1,160.44
Total expenses	**3,841.44**	**1,551.29**	**4,194.44**	**5,392.74**	**8,457.46**
Profit before exceptional, extraordinary and prior period items and tax	28.64	(181.61)	212.89	(152.97)	604.23
Prior Period Adjustment	-		(3.30)		(25.04)
Profit before tax	**28.64**	**(181.61)**	**216.19**	**(152.97)**	**629.27**
Tax expense:					
Current tax	-		100.57		201.07
Previous Year tax	21.32		31.55	21.32	34.09
Defferred Tax Assets/(liability)	(32.73)	87.69	30.42	54.96	30.42
Profit/(loss) for the period fromcontinuing operations	**(25.41)**	**(93.91)**	**114.50**	**(119.32)**	**424.54**
Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax)					
Profit/(loss) for the period	**(25.41)**	**(93.91)**	**114.50**	**(119.32)**	**424.54**
Earnings per equity share:					
Basic	(0.25)	(0.93)	(5.00)	(1.18)	4
Diluted	(0.25)	(0.93)	(5.00)	(1.18)	4

See accompanying notes to the standalone financial results

Notes for standalone 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 28th June 2021.

2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2015 (INDAS) (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 managemnet has considered the overall impact of the COVID 19 on its Business. The management has also 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 31st March 2021 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, 2021 are the balancing figures between audited figures in respect of full financial year 2020-2021 and the unaudited published year-to-date figures upto the First half year ended September 30,2020.

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
Mumbai,
Dated : 28th June, 2021

Focus Lighting And Fixtures Limited

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

Work
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FOCUS LIGHTING & FIXTURES LTD

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FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

STANDALONE AUDITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2021

(Rs in Lakhs)

Particulars	Year Ended (Audited) 31-Mar-21	Year Ended (Audited) 31-Mar-20
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,013.58	1,013.58
Reserves and surplus	2,389.72	2,509.05
	3,403.30	**3,522.63**
Non-current liabilities		
(a) Long-term borrowings	72.53	-
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	10.02	20.85
(d) Long-term provisions	-	-
	82.54	**20.85**
Current liabilities		
Short-term borrowings	389.73	417.79
Trade payables	1,647.24	1,627.84
Other current liabilities	467.57	478.20
Short term Provisions	-	67.53
	2,504.55	**2,591.37**
TOTAL	**5,990.40**	**6,134.84**
ASSETS		
Non-current assets		
(a) Fixed assets		
Tangible assets	1,097.13	1,320.83
Capital work-in-progress	50.63	-
	1,147.76	1,320.83
(b) Non-current investments	62.08	62.08
(c) Deferred tax assets (net)	95.12	40.16
(d) Long-term loans and advances	162.50	89.52
(e) Other non-current assets	-	9.02
	1,467.47	1,521.61
Current Investment		
Inventories	1,644.14	1,437.42
Trade receivables	2,113.61	2,692.22
Cash and Cash equivalents	73.84	42.50
Short-term loans and advances	308.81	220.47
Other current assets	382.53	220.60
	4,522.93	4,613.22
TOTAL	**5,990.40**	**6,134.84**

For Focus Lighting and Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,
Dated : 28th June, 2021

Focus Lighting And Fixtures Limited

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 : L31500MH2005PTC155278
AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31st March 2021
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
	31-03-2021 (UnAudited)	30-09-2020 (UnAudited)	31-03-2020 (UnAudited)	31-03-2021 (Audited)	31-03-2020 (Audited)
[1] Segment Revenue					
a) Own Manufactured	2,011.55	614.89	2,517.41	2,626.45	5,306.51
b) Traded Goods	1,845.12	722.15	1,859.40	2,567.27	3,712.38
c) Unallocated			-		-
Less Inter Segment Revenue			-		-
Net Sales/Income from Operations	**3,856.67**	**1,337.04**	**4,376.80**	**5,193.71**	**9,018.88**
[2] Segment Results					
Profit/ (Loss) before Interest, Exceptional items and tax from each segment					
a) Own Manufactured	12.56	(264.51)	160.22	(251.95)	454.72
b) Traded Goods	71.18	104.52	92.61	175.70	258.01
c) Unallocated	(31.25)	2.23	-	(29.02)	(12.25)
Total	**52.48**	**(157.75)**	**252.83**	**(105.27)**	**700.48**
Less :					
(i) Interest	23.84	23.85	36.63	47.70	71.21
(ii) Other Un-Allocable Expenses Net off Un Allocable	-				
Total Profit before Tax	**28.64**	**(181.61)**	**216.19**	**(152.97)**	**629.27**
[3] CAPITAL EMPLOYED					
a) Own Manufactured	99.20	2,770.31	548.44	2,869.51	2,810.00
b) Traded Goods	(209.45)	449.62	(346.57)	240.17	591.77
c) Unallocated	84.84	208.79	(87.37)	293.63	120.86
Total	**(25.42)**	**3,428.72**	**114.50**	**3,403.30**	**3,522.63**

Notes for standalone 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 28th June 2021.

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 overall impact of the COVID 19 on its Business. The management has also 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 31st March 2021 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, 2021 are the balancing figures between audited figures in respect of full financial year 2020-2021 and the unaudited published year-to-date figures upto the First half year ended September 30,2020.

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

Focus Lighting And Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai
Date 28th June,2021

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FOCUS LIGHTING AND FIXTURES LIMITED

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Regd Office: 1007-1010, Corporate Avenue, Sonawala Road, Goregaon East, Mumbai 400 063
CIN : L31500MH2005PTC155278
AUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 31st March 2021
AUDITED STATEMENT OF STANDALONE SEGMENTWISE ASSETS AND LIABILITIES

All amount in Rs. Lakhs unless otherwise stated

	Particulars	Year ended 31-03-2021 (Audited)	Year ended 31-03-2020 (Audited)
1	**Segment Assets**		
	a) Own Manufactured	3,980.01	4,252.14
	b) Traded Goods	1,716.76	1,728.93
2	Other Un-allocable Assets	293.63	153.77
	Total Segment Assets	**5,990.40**	**6,134.84**
3	**Segment Liabilites**		
	a) Own Manufactured	1,110.50	1,442.15
	b) Traded Goods	1,476.60	1,102.53
4	Other Un-allocable Liabilities	-	67.53
	Total Segment Liabilities	**2,587.10**	**2,612.21**

Notes for standalone 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 June 28, 2021

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 overall impact of the COVID 19 on its Business. The management has also 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 31st March 2021 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, 2021 are the balancing figures between audited figures in respect of full financial year 2020-2021 and the unaudited published year-to-date figures upto the First half year ended September 30,2020.

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

Focus Lighting And Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Date :- 28th June 2021
Mumbai

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FOCUS LIGHTING AND FIXTURES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021(Standalone)

(Rs in Lakhs)

Particular	As at 31 March,2021		As at 31 March,2020	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow From Operating Activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		(152.97)		629.27
Adjustments For:				
Depreciation	298.98		347.64	
Profit on Sale of Assets (Net)	-		-	
Finance Costs	47.70		71.21	
Liabilities / Provisions no Longer Required Written Back	-		-	
Bad Trade and Other Receivables, Loans and Advances Written Off	18.72		22.51	
Net Unrealised Exchange (Gain) / Loss	-		-	
		365.40		441.36
Operating Profit Before Working Capital Changes		212.43		1,070.63
Changes in Working Capital:				
Adjustments For (Increase) / Decrease in Operating Assets:				
Inventories	(206.72)		(268.34)	
Trade Receivables	578.61		(768.75)	
Short-Term Loans and Advances	(88.34)		96.50	
Long-Term Loans and Advances	(72.99)		(98.54)	
Other Current Assets	(161.92)		(66.87)	
Other Non-Current Assets	9.02		-	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	19.40		387.12	
Other Current Liabilities	(10.63)		96.79	
Short-Term Provisions	(67.53)		67.53	
Long-Term Provisions	(10.83)		-	
		(11.93)		(554.56)
Cash Generated from Operations		200.51		516.07
Bad Debts		18.72		22.51
Net Income Tax Paid and DDT		21.32		242.23
Net Cash Flow from Operating Activities (A)		**160.46**		**251.34**
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets	(127.86)		(268.90)	
Proceeds From Sale of Fixed Assets	-		-	
Current Investments	-		-	
Non Current Investments	-		(26.37)	
Net Cash Flow Used in Investing Activities (B)		**(127.86)**		**(295.27)**
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares/Securities Premium				
Proceeds from Long-Term Borrowings	72.53		(10.07)	
Proceeds from Other Short-Term Borrowings	(28.06)		138.57	
Loss on Restatement Of Foreign Currency Loans	1.96		-	
Finance Cost	(47.70)		(71.21)	
Dividend Paid	-		(33.79)	
Net Cash Flow from Financing Activities (C)		**(1.27)**		**23.51**
Net Increase in Cash And Cash Equivalents (A+B+C)		31.33		(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		**73.84**		**42.50**

For Focus Lighting and Fixtures Limited

Focus Lighting And Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,
Dated : 28th June, 2021

N. P. PATWA & CO.
CHARTERED ACCOUNTANTS

Office No. 104, Amrapali Apartment, 1st Floor, Near GPM College, Telli Galli, Andheri (East), Mumbai - 400 069.
Tel. : 022-2683 7122 / 2683 7123 / 2683 7127 E-mail : nppatwa@gmail.com

DATE :_____

Independent Auditor's Report on Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015

To
The Board of Directors of
Focus Lighting and Fixtures Limited
Mumbai

1) We have virtually audited the accompanying statement of Standalone Financial Results of **FOCUS LIGHTING AND FIXTURES LIMITED** ("the Company") for the half year and year ended March 31, 2021 together with the notes thereon ("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 amended (the "Listing Regulations)

2) In our opinion and to the best of our information and according to the explanations given to us, the financial results:
   a) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
   b) gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive profit, cash flow and other financial information of the company for the half year ended and year ended March 2021.

3) **Basis for Opinion:**

We conducted our audit in accordance with the Standards on Auditing (SA's) specified under section 143(10) of The Companies Act 2013, as amended ("the act"). Our responsibilities under those standards are further described in the "Auditors Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the company in accordance with the Code of Ethics issued by The Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of Ethics. We believe

N. P. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

* Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
* Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances under section 143 (3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
* Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
* Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
* Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in Standalone Financial Results that, individually or in aggregate, makes it probable that the economic

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decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have compiled with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence and, where applicable, related safeguards.

7) Other Matters

The figures for the quarter ended March 31, 2021 are the balancing figures between the audited figures in respect of the full year and the unaudited published figures up to third quarter ended December 31, 2020 which were subject to limited review.

For N P Patwa and Company

Chartered Accountants

FRN 107845W

UDIN 21042384AAAAEW7413



Jitendra Shah

Partner

Mumbai

Dated 28th June, 2021