

Date: 28.11.2019

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

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 e-mail dated November 25, 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. Statement of Cash Flow not submitted.
 - Standalone and Consolidated Statement of Cash Flow for the half year ended September 30, 2019 was submitted by the Company through 'Corrigendum to Unaudited Financial Results for the half year ended September 30, 2019' dated November 14, 2019, wherein the Company has assured that henceforth, the Company will submit its statement of cash flows for the half-year as part of its standalone and consolidated financial results for the respective half year, by way of a note.

The said corrigendum along with Standalone and Consolidated Statement of Cash Flow for the half year ended September 30, 2019 is enclosed herewith.

You are requested to kindly take same on record.

Thanking you,
For Focus Lighting and Fixtures Limited


Nikhil Arya
Company Secretary & Compliance Officer

Encl: As mentioned above.

Date: 14.11.2019

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

Symbol: FOCUS

Sub: Corrigendum – Unaudited Financial Results for the half year ended September 30, 2019

Dear Sir/ Ma'am,

In regards to the above subject matter, the Standalone and Consolidated Statement of Cash flow for the half year ended September 30, 2019 is enclosed herewith.

Henceforth, the Company will submit its statement of cash flows for the half-year as part of its standalone and consolidated financial results for the respective half year, by way of a note.

Thanking you,

Yours faithfully,

For Focus Lighting and Fixtures Limited



Tarun Udeshi
Chief Financial Officer



FOCUS LIGHTING AND FIXTURES LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2019 - CONSOLIDATED

Particular	As at 30 Sept, 2019		As at 30 Sept, 2018	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow From Operating Activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		30,656,637		80,427,346
<u>Adjustments For:</u>				
Depreciation	15,376,806		6,131,079	
Profit on Sale of Assets (Net)				
Finance Costs	3,524,195		3,595,453	
Liabilities / Provisions no Longer Required Written Back			-	
Bad Trade and Other Receivables, Loans and Advances Written Off			-	
Net Unrealised Exchange (Gain) / Loss		18,901,002		9,726,532
Operating Profit Before Working Capital Changes		49,557,638		90,153,878
<u>Changes in Working Capital:</u>				
Adjustments For (Increase) / Decrease in Operating Assets:				
Inventories	-22,219,831		-9,166,069	
Trade Receivables	-52,457,688		-60,225,683	
Short-Term Loans and Advances	-16,316,339		-13,752,813	
Long-Term Loans and Advances			-	
Other Current Assets	-200,972		-4,407,713	
Other Non-Current Assets	-1,423,515		15,500,637	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	30,233,348		31,970,286	
Other Current Liabilities	9,441,570		7,630,149	
Short-Term Provisions	10,050,006		4,830,199	
Long-Term Provisions	-		-	
		-42,893,421		-27,621,008
Cash Generated from Operations		6,664,218		62,532,870
Bad Debts				-
Net Income Tax Paid and DDT		10,050,006		25,235,729
Net Cash Flow from Operating Activities (A)		-3,385,788		37,297,141
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets	-12,979,595		-59,847,470	
Proceeds From Sale of Fixed Assets			-	
Current Investments			-	
Non Current Investments			-	
Net Cash Flow Used in Investing Activities (B)		-12,979,595		-59,847,470
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares/Securities Premium	-51		-	
Proceeds from Other Long-Term Liabilities	483,315		441,226	
Proceeds from Other Short-Term Borrowings	29,730,602		13,689,601	
Profit/Loss on Restatement Of Foreign Exchange	1,975,857		-	
Finance Cost	-3,524,195		-359,545.13	
Dividend Paid	-408,5570			
Net Cash Flow from Financing Activities (C)		24,579,958		10,535,374
Net Increase in Cash And Cash Equivalents (A+B+C)		8,214,575		-12,014,954
Cash and Cash Equivalents at the Beginning of the Year		7,475,126		32,402,630
Cash and Cash Equivalents at the end of the Year		15,689,700		20,387,676

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

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FOCUS LIGHTING AND FIXTURES LIMITED
CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER 2019 - STANDALONE

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Particular	As at 30 Sept,2019		As at 30 Sept,2018	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow From Operating Activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		41,053,945		83,065,421
<u>Adjustments For:</u>				
Depreciation	15,183,962		6,017,055	
Profit on Sale of Assets (Net)	-		-	
Finance Costs	3,457,928		3,555,578	
Liabilities / Provisions no Longer Required Written Back	-			
Bad Trade and Other Receivables, Loans and Advances Written Off	-			
Net Unrealised Exchange (Gain) / Loss	-			
		18,641,890		9,572,633
Operating Profit Before Working Capital Changes		59,695,835		92,638,055
<u>Changes in Working Capital:</u>				
Adjustments For (Increase) / Decrease in Operating Assets:				
Inventories	-17,765,464		-464,819	
Trade Receivables	-65,325,320		-57,114,090	
Short-Term Loans and Advances	-15,383,900		-13,224,049	
Long-Term Loans and Advances	-		-	
Other Current Assets	-200,972		-3,555,780	
Other Non-Current Assets	-1,423,515		14,766,787	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	24,784,510		24,083,427	
Other Current Liabilities	9,438,587		1,854,597	
Short-Term Provisions	10,050,006		4,830,199	
Long-Term Provisions	-		-	
		-55,826,069		-28,823,728
Cash Generated from Operations		3,869,766		63,814,327
Bad Debts		-		
Net Income Tax Paid and DDT		10,050,006		25,235,729
Net Cash Flow from Operating Activities (A)		-6,180,239		38,578,598
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets	-12,391,978		-58,657,119	
Proceeds From Sale of Fixed Assets	-			
Current Investments	-			
Non Current Investments	0		-3,570,500	
Net Cash Flow Used in Investing Activities (B)		-12,391,978		-62,227,619
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares/Securities Premium	-			
Proceeds from Long-Term Borrowings (Liabilities)	483,315		441,226	
Proceeds from Other Short-Term Borrowings	29,730,602		13,689,601	
Loss on Restatement Of Foreign Currency Loans	-		-	
Finance Cost	-3,457,928		-3,555,578	
Dividend Paid	-4,085,570			
Net Cash Flow from Financing Activities (C)		22,670,419		10,575,249
Net Increase in Cash And Cash Equivalents (A+B+C)		4,098,201		-13,073,772
Cash and Cash Equivalents at the Beginning of the Year		6,293,142		29,134,943
Cash and Cash Equivalents at the end of the Year		10,391,344		16,061,172

For Focus Lighting and Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052



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