FOCUS
LIGHTING & FIXTURES LTD

TRIX.

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LIGHT TECH

Date: July 29, 2020

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 of Board of Directors held on July 29, 2020.

Dear Sir,

With reference to the captioned subject matter, this is to inform you that a Meeting of Board of Directors of the Company was held on July 29, 2020 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, 2020. A copy of the results along with the Auditor's Report is enclosed herewith.

2. Convening the 15th Annual General Meeting of the Company on Tuesday, September 29, 2020.

Please note that the meeting of the Board of Directors commenced at 4.30 p.m. and concluded at 9:35 p.m.

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

For Focus Lighting and Fixtures Limited

AMIT VINOD SHETH

Digitally signed by: AMIT VINOD SHETH
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Amit Vinod Sheth
Managing Director

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

Works
H. No. 786, C6-07,
Bhumi World Industrial Park,
Mumbai-Nashik Expressway,
Pimplas Village, Tal. Bhiwandi,
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July 29, 2020

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, 2020 issued by the Statutory Auditors of the Company is unmodified.

For Focus Lighting and Fixtures Limited

AMIT VINOD SHETH

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FOCUS LIGHTING AND FIXTURES LIMITED
CIN : L31500MH2005PTC155278
STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2020

(Rs in '000)

Particulars	Half Year Ended 31-Mar-20 (UnAudited)	Half Year Ended 30-Sep-19 (UnAudited)	Half Year Ended 31-Mar-19 (UnAudited)	Year Ended 31-Mar-20 (Audited)	Year Ended 31-Mar-19 (Audited)
Revenue from operations	490,036.37	503,192.13	665,129.51	993,228.50	1,210,192.89
Other income	1,353.57	4,957.83	1,835.25	6,311.41	7,325.13
Total Revenue	491,389.95	508,149.96	666,964.75	999,539.91	1,217,518.02
Expenses					
Raw Material Consumption	143,999.11	170,473.70	171,532.38	314,472.81	310,982.32
Purchases of Stock-in-Trade	187,004.91	175,721.46	283,382.67	362,726.37	522,342.20
Changes in Inventories	-5,224.83	-9,238.07	-20.31	-14,462.90	-13,315.07
Employee benefits expense	62,892.54	63,638.38	55,806.92	126,530.93	100,841.91
Finance costs	3,946.48	3,524.20	2,322.07	7,470.67	5,917.52
Depreciation and amortization expense	19,785.55	15,376.81	17,319.86	35,162.35	23,450.94
Other expenses	66,911.74	59,804.95	82,636.07	126,716.69	132,885.77
Total expenses	479,315.51	479,301.42	612,979.67	958,616.92	1,083,105.59
Profit before exceptional, extraordinary and prior period items and tax	12,074.44	28,848.54	53,985.08	40,922.98	134,412.43
Prior Period Adjustment	-330.00	-2,173.73	87.20	-2,503.73	87.20
Profit before tax	12,404.44	31,022.28	53,897.88	43,426.72	134,325.23
Tax expense:					
Current tax	10,056.80	10,050.01	12,876.00	20,106.81	37,376.00
Previous Year tax	3,155.27	253.54	-	3,408.81	735.73
Defferred Tax Assets	3,042.44	-	-1,343.39	3,042.44	-1,343.39
Profit/(loss) for the period fromcontinuing operations	2,234.80	20,718.73	42,365.28	16,868.66	97,556.89
Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax)					
Profit/(loss) for the period	2,234.80	20,718.73	42,365.28	16,868.66	97,556.89
Earnings per equity share:					
Basic	-4	6	13	2	29
Diluted	-4	6	13	2	29

See accompanying notes to the consolidated financial results

Notes for consolidated results

1) The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on July 29, 2020.

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) 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 31.03.2020. 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 management has considered the possible effects, if any, that may impact the carrying amount of inventories, receivables. In making the assumptions and estimates relating to the uncertainties as at the balance sheet in relation to the recoverable amounts, the management has considered subsequent events, internal and external information and evaluated economic conditions prevailing as at the date of approval of these financial results. The management expects no impairment to the carrying value of these assets. The management will continue to closely monitor any changes to future economic conditions and assess its impact on operations

6) The figures of quarter ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year and the unaudited published year-to-date figures upto the third

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

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

For Focus Lighting and Fixtures Limited

AMIT VINOD SHETH

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Mr Amit Sheth
Managing Director
DIN 01468052

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FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

CONSOLIDATED AUDITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2020

(Rs in '000)

Particulars	Year Ended (Audited) 31-Mar-20	Year Ended (Audited) 31-Mar-19
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	101,358.00	33,786.05
Reserves and surplus	232,931.04	281,228.03
	334,289.04	315,014.08
Non-current liabilities		
(a) Long-term borrowings		
(b) Deferred tax liabilities (Net)		
(c) Other Long term liabilities	2,084.71	3,091.50
(d) Long-term provisions		
	2,084.71	3,091.50
Current liabilities		
Short-term borrowings	41,779.12	27,922.08
Trade payables	170,256.47	126,117.03
Other current liabilities	53,236.39	41,652.94
Short term Provisions	6,753.09	-
	272,025.06	195,692.05
TOTAL	**608,398.81**	**513,797.63**
ASSETS		
Non-current assets		
(a) Fixed assets		
Tangible assets	132,693.53	134,654.77
Capital work-in-progress	1,047.82	7,063.11
	133,741.35	141,717.88
(b) Non-current investments		
(c) Deferred tax assets (net)	4,015.91	973.47
(d) Long-term loans and advances	3,462.6	2,414.4
(e) Other non-current assets	902.31	902.31
	142,122.17	146,008.10
Current Investment		
Inventories	156,792.93	129,176.95
Trade receivables	254,321.41	188,247.30
Cash and Cash equivalents	7,015.00	7,475.13
Short-term loans and advances	26,087.07	28,419.32
Other current assets	22,060.24	14,470.83
	466,276.64	367,789.53
TOTAL	**608,398.81**	**513,797.63**

For Focus Lighting and Fixtures Limited

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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 : L31500MH2005PTC155278
AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st March 2020
CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In '000)

Particulars	Half Year ended 31-03-2020 (UnAudited)	Half Year ended 30-09-2019 (UnAudited)	Half Year ended 31-03-2019 (UnAudited)	Half Year ended 30-09-2018 (UnAudited)	Year ended 31-03-2020 (Audited)	Year ended 31-03-2019 (Audited)
[1] Segment Revenue						
a) Own Manufactured	251,740.52	278,910.06	350,677.18	203,002.21	530,650.58	553,679.39
b) Traded Goods	238,295.86	224,282.07	314,452.33	342,061.18	462,577.93	656,513.50
c) Unallocated						
Less Inter Segment Revenue						
Net Sales/Income from Operations	**490,036.37**	**503,192.13**	**665,129.51**	**545,063.38**	**993,228.50**	**1,210,192.89**
[2] Segment Results						
Profit/ (Loss) before Inerest, Exceptional						
a) Own Manufactured	15,947.83	28,714.34	11,321.39	46,786.12	44,662.17	58,107.504
b) Traded Goods	403.09	5,832.13	44,898.57	37,236.68	6,235.22	82,135.250
c) Unallocated						
Total	**16,350.92**	**34,546.47**	**56,219.96**	**84,022.80**	**50,897.39**	**140,242.754**
Less :						
(i) Interest	3,946.48	3,524.20	2,322.07	3,595.45	7,470.67	5,917.52
(ii) Other Un-Allocable Expenses Net off Un						
Total Profit before Tax	**12,404.44**	**31,022.28**	**53,897.88**	**80,427.35**	**43,426.72**	**134,325.23**
[3] CAPITAL EMPLOYED						
a) Own Manufactured	54,075.02	228,303.25	23,054.99	136,546.86	282,378.27	174,072.67
b) Traded Goods	(37,337.20)	86,152.55	7,176.49	122,872.19	48,815.35	132,463.12
c) Unallocated	(13,224.03)	16,319.45	49,509.85	13,229.71	3,095.42	8,478.30
Total	**3,513.79**	**330,775.25**	**79,741.33**	**272,648.76**	**334,289.04**	**315,014.08**

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
2) This statement is as per regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
3) The segment results in respect of Business Segement of company viz. Manufacturing Segment and Trading Segment is given.
4) The figures of half year ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year and the
5) 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

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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 YEAR ENDED 31st March 2020
AUDITED STATEMENT OF CONSOLIDATED SEGMENTWISE ASSETS AND LIABILITIES

(Rs. In '000)

Particulars	Half Year ended 31-03-2020 (UnAudited)	Half Year ended 30-09-2019 (UnAudited)	Half Year ended 31-03-2019 (UnAudited)	Half Year ended 30-09-2018 (UnAudited)	Year ended 31-03-2020 (Audited)	Year ended 31-03-2019 (Audited)
Segment Assets						
a) Own Manufactured	50,100.31	375,114.06	28,202.65	210,529.98	425,214.37	253,203.45
b) Traded Goods	(33,188.08)	204,439.31	(32,078.59)	277,752.15	171,251.23	248,088.00
Other Un-allocable Assets						
a) Own Manufactured						
b) Traded Goods	(18,011.05)	29,944.27	36,698.70	30,068.74	11,933.22	12,506.18
Total Segment Assets	**(1,098.83)**	**609,497.64**	**32,822.76**	**518,350.87**	**608,398.81**	**513,797.63**
Segment Liabilites						
a) Own Manufactured	(3,974.71)	146,810.81	5,147.66	73,983.12	142,836.10	79,130.78
b) Traded Goods	4,149.12	118,286.76	(39,255.08)	154,879.96	122,435.88	115,624.88
Other Un-allocable Liabilities						
a) Own Manufactured						
b) Traded Goods	(4,787.02)	13,624.82	(12,811.14)	16,839.03	8,837.80	4,027.89
Total Segment Liabilities	**(4,612.62)**	**278,722.39**	**(46,918.56)**	**245,702.11**	**274,109.77**	**198,783.55**

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 July,2020

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

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

4) The figures of half year ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year and the unaudited publised year to date figures upto the half year ended 30th September 2019

5) 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

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FOCUS LIGHTING AND FIXTURES LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020 (Consolidated)

Particular	As at 31 March,2020		As at 31 March,2019	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow From Operating Activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		43,426,719		134,325,231
Adjustments For:				
Depreciation	35,162,354		23,450,939	
Profit on Sale of Assets (Net)			-	
Finance Costs	7,470,674		5,917,524	
Liabilities / Provisions no Longer Required Written Back			-	
Bad Trade and Other Receivables, Loans and Advances Written Off	2,250,732		-	
Net Unrealised Exchange (Gain) / Loss			-	
		44,883,761		29,368,463
Operating Profit Before Working Capital Changes		88,310,479		163,693,694
Changes in Working Capital:				
Adjustments For (Increase) / Decrease in Operating Assets:				
Inventories	(27,615,982)		(52,954,178)	
Trade Receivables	(66,074,107)		(12,688,403)	
Short-Term Loans and Advances	4,746,693		(4,838,102)	
Long-Term Loans and Advances	(1,048,165)		-	
Other Current Assets	(6,687,095)		(12,404,092)	
Other Non-Current Assets	-		15,500,637	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	44,139,438		6,563,884	
Other Current Liabilities	11,583,440		3,692,993	
Short-Term Provisions	6,753,088		(7,169,801)	
Long-Term Provisions	-		-	
		(34,202,690)		(64,297,062)
Cash Generated from Operations		54,107,790		99,396,631
Bad Debts		2,250,732		-
Net Income Tax Paid and DDT		24,222,591		38,111,729
Net Cash Flow from Operating Activities (A)		**27,634,467**		**61,284,902**

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Particular	As at 31 March,2020		As at 31 March,2019	
	Rs.	Rs.	Rs.	Rs.
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets	(30,095,579)		(89,220,672)	
Proceeds From Sale of Fixed Assets			-	
Current Investments	-		-	
Non Current Investments	-		-	
Net Cash Flow Used in Investing Activities (B)		**(30,095,579)**		**(89,220,672)**
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares/Securities Premium			51	
Proceeds from Long-Term Borrowings	(1,006,790)		(936,387)	
Proceeds from Other Short-Term Borrowings	13,857,046		9,862,125	
Loss on Restatement of Foreign Currency Loans			-	
Finance Cost	(7,470,674)		(5,917,524)	
Dividend Paid	(3,378,600)		-	
Net Cash Flow from Financing Activities (C)		**2,000,982**		**3,008,265**
Net Increase in Cash And Cash Equivalents (A+B+C)		(460,130)		(24,927,505)
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		**7,014,995**		**7,475,126**

For and on behalf of the Board of Directors
FOR FOCUS LIGHTING AND FIXTURES LIMITED
CIN NO.L31500MH2005PTC155278

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Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai, Dated : 29th July,2019

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N. P. PATWA & CO.
CHARTERED ACCOUNTANTS

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

DATE :_____

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

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Focus Lighting and Fixtures Limited ("Holding Company") and its subsidiaries (holding company and its subsidiaries together referred to as "the Group") for the half year ended March 31, 2020 and for the period from April 1, 2019 to March 31, 2020 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations"). Attention is drawn to the fact that the consolidated figures for the corresponding half year ended September 30, 2019 and the corresponding period from April 1, 2018 to March 31, 2019, as reported in these financial results have been approved by the holding company's Board of Directors and have been subjected to limited review and audit respectively.

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 subsidiaries, the Statement:

a. includes the results of the following entities: (to indicate list of entities included in the consolidation):
   i. Focus Lighting And Fixtures Limited
   ii. Plus Light Tech FZE
   iii. Focus Lighting And Fixtures PTE Ltd
   iv. Focus Lighting Corp Incorporated (yet to commence its operations)

b. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and

N. P. PATWA & CO. REG. No 105345 W MUMBAI CHARTERED ACCOUNTANTS

N. P. PATWA & CO.
CHARTERED ACCOUNTANTS

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DATE :

c. gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of 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 March 31, 2020 and for the period from April 1, 2019 to March 31, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

These half yearly financial results as well as the year to date consolidated financial results have been prepared on the basis of the interim financial statements.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective

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Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for 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 operating effectively for ensuring 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 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 of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives 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.



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

DATE :

- 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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.

N. P. PATWA & CO. REG. No 105345 W MUMBAI CHARTERED ACCOUNTANTS

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- Obtain sufficient appropriate audit evidence regarding the financial results/financial information 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 complied 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.

Other Matters

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. 4,28,69,122/- and Rs 12,56,946 and Nil respectively as at March 31, 2020 and total revenues of Rs.9,01,12,145/-, Rs. 41,72,681/- and Nil respectively and total net loss after

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tax of Rs.1,16,98,995 Rs 78,01,235 and Nil respectively for the year ended March 31,2020 and loss for the half year ended March 31, 2020, are Rs 49,55,123. Rs 41,47,799 and Nil respectively, as considered in the consolidated financial results. whose interim financial statements / financial information/financial results have not been audited by us.

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, Fixtures PTE Ltd and Focus Lighting Corp the subsidiaries included in consolidated financial results, whose interim financial statements / financial information/financial results reflect total assets of Rs. 4,28,69,122/- and Rs 12,56,946 and Nil respectively as at March 31, 2020 and total revenues of Rs.9,01,12,145/-, Rs. 41,72,681/- and Nil respectively and total net loss after tax of Rs.1,16,98,995, Rs. 78,01,235 and Nil respectively for the year ended March 31,2020 and loss for the half year ended March 31,2020, are Rs 49,55,123. Rs 41,47,799 and Nil 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 above.

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 auditors and the Financial Results/financial information certified by the Board of Directors.

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

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

J. C. Shah

Jitendra Shah
Partner
M No 042384
Mumbai Date: 29th July ,2020
UDIN: 20042384AAAAEU9929

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CIN : L31500MH2005PTC155278

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2020

(Rs in '000)

Particulars	Half Year Ended 31-Mar-20 (UnAudited)	Half Year Ended 30-Sep-19 (UnAudited)	Half Year Ended 31-Mar-19 (UnAudited)	Year Ended 31-Mar-20 (Audited)	Year Ended 31-Mar-19 (Audited)
Revenue from operations	4,37,680.09	4,64,208.33	5,79,000.11	9,01,888.41	10,98,732.71
Other income	3,053.72	1,227.39	648.93	4,281.11	6,099.90
Total Revenue	4,40,733.81	4,65,435.72	5,79,649.04	9,06,169.53	11,04,832.61
Expenses					
Raw Material Consumption	1,43,999.11	1,70,473.70	1,71,532.38	3,14,472.81	3,10,982.32
Purchases of Stock-in-Trade	1,52,545.36	1,44,067.75	2,18,415.91	2,96,613.11	4,35,431.31
Changes in Inventories	-7,954.16	-5,726.36	1,698.43	-13,680.52	-2,895.08
Employee benefits expense	43,312.39	47,099.27	40,290.20	90,411.66	70,233.66
Finance costs	3,663.04	3,457.93	2,246.15	7,120.97	5,801.73
Depreciation and amortization expense	19,580.42	15,183.96	16,979.13	34,764.38	22,996.19
Other expenses	64,298.19	51,745.72	77,394.04	1,16,043.90	1,28,124.27
Total expenses	4,19,444.35	4,26,301.97	5,28,556.25	8,45,746.31	9,70,674.40
Profit before exceptional, extraordinary and prior period items and tax	21,289.46	39,133.75	51,092.79	60,423.22	1,34,158.21
Prior Period Adjustment	-2,503.73		87.20	-2,503.73	87.20
Profit before tax	23,793.20	39,133.75	51,005.59	62,926.95	1,34,071.01
Tax expense:					
Current tax	20,106.81		12,876.00	20,106.81	37,376.00
Previous Year tax	3,408.81		-	3,408.81	735.73
Defferred Tax Assets	3,042.44		-1,343.39	3,042.44	-1,343.39
Profit/(loss) for the period fromcontinuing operations	3,320.01	39,133.75	39,472.98	42,453.77	97,302.67
Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax)					
Profit/(loss) for the period	3,320.01	39,133.75	39,472.98	42,453.77	97,302.67
Earnings per equity share:					
Basic	-5	9	12	4	29
Diluted	-5	9	12	4	29

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 July 29, 2020.

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 management has considered the possible effects, if any, that may impact the carrying amount of inventories, receivables. In making the assumptions and estimates relating to the uncertainties as at the balance sheet in relation to the recoverable amounts, the management has considered subsequent events, internal and external information and evaluated economic conditions prevailing as at the date of approval of these financial results. The management expects no impairment to the carrying value of these assets. The management will continue to closely monitor any changes to future economic conditions and assess its impact on operations.

4) The figures of quarter ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year and the unaudited published year-to-date figures upto the third quarter ended December 31,2019.

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

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

7) 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 31.03.2020. The re-measurement of Deferred Tax has been done in the Previous Quarter.

For Focus Lighting and Fixtures Limited

AMIT VINOD SHETH

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Mr Amit Sheth
Managing Director
DIN 01468052

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CIN : L31500MH2005PTC155278

STANDALONE AUDITED BALANCE SHEET FOR THE YEAR ENDED 31ST MARCH 2020

(Rs in '000)

Particulars	Year Ended (Audited) 31-Mar-20	Year Ended (Audited) 31-Mar-19
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	101,358.00	33,786.00
Reserves and surplus	250,904.63	280,108.43
	352,262.63	313,894.43
Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	2,084.71	3,091.50
(d) Long-term provisions	-	-
	2,084.71	3,091.50
Current liabilities		
Short-term borrowings	41,779.12	27,922.08
Trade payables	162,784.23	124,071.75
Other current liabilities	47,820.13	38,141.41
Short term Provisions	6,753.09	-
	259,136.57	190,135.23
TOTAL	**613,483.91**	**507,121.16**
ASSETS		
Non-current assets		
(a) Fixed assets		
Tangible assets	132,083.48	133,660.89
Capital work-in-progress	-	6,297.07
	132,083.48	139,957.96
(b) Non-current investments	6,208.05	3,570.55
(c) Deferred tax assets (net)	4,015.91	973.47
(d) Long-term loans and advances	8,951.73	6,301.83
(e) Other non-current assets	902.31	902.31
	152,161.49	151,706.12
Current Investment		
Inventories	143,742.33	116,908.73
Trade receivables	269,222.11	192,347.29
Cash and Cash equivalents	4,250.48	6,293.14
Short-term loans and advances	22,047.26	25,395.05
Other current assets	22,060.24	14,470.83
	461,322.42	355,415.04
TOTAL	**613,483.91**	**507,121.16**

For Focus Lighting and Fixtures Limited

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AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31st March 2020

STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

(Rs. In '000

Particulars	Half Year ended	Half Year Ended	Half Year ended	Year ended	Year ended
	31-03-2020 (UnAudited)	30-09-2019 (UnAudited)	31-03-2019 (UnAudited)	31-03-2020 (Audited)	31-03-2019 (Audited)
[1] Segment Revenue					
a) Own Manufactured	251,740.52	278,910.06	350,677.18	530,650.58	553,679.3
b) Traded Goods	185,939.57	185,298.27	228,322.93	371,237.84	545,053.3
c) Unallocated	-	-	-	-	-
Less Inter Segment Revenue	-	-	-	-	-
Net Sales/Income from Operations	**437,680.09**	**464,208.33**	**579,000.11**	**901,888.41**	**1,098,732.7**
[2] Segment Results					
Profit/ (Loss) before Inerest, Exceptional items and tax from					
a) Own Manufactured	15,947.83	28,714.34	11,321.39	44,662.17	57,986.4
b) Traded Goods	9,334.67	16,051.07	41,930.36	25,385.75	81,886.3
c) Unallocated			-		
Total	**25,282.51**	**44,765.41**	**53,251.74**	**70,047.92**	**139,872.7**
Less :					
(i) Interest	3,663.04	3,457.93	2,246.15	7,120.97	5,801.7
(ii) Other Un-Allocable Expenses Net off Un Allocable Income					
Total Profit before Tax	**21,619.46**	**41,307.48**	**51,005.59**	**62,926.95**	**134,071.0**
[3] CAPITAL EMPLOYED					
a) Own Manufactured	54,075.02	228,303.25	28,901.55	282,378.27	165,448.4
b) Traded Goods	(34,530.90)	97,876.29	(2,144.52)	63,345.39	123,729.4
c) Unallocated	(8,094.30)	14,633.26	57,014.86	6,538.96	69,015.47
Total	**11,449.83**	**340,812.80**	**83,771.89**	**352,262.63**	**358,193.3**

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 July,2020

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

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

4) The figures of half year ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year and the unaudited publised year to date figures upto the half year ended 30th September 2019

5) 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

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AUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH, 2020

AUDITED STATEMENT OF STANDALONE SEGMENTWISE ASSETS AND LIABILITIES

(Rs. In '000)

	Particulars	Half Year ended	Half Year Ended	Half Year ended	Year ended	Year ended
		31-03-2020 (UnAudited)	30-09-2019 (Unaudited)	31-03-2019 (UnAudited)	31-03-2020 (Audited)	31-03-2019 (Audited)
1	Segment Assets					
	a) Own Manufactured	50,100.31	375,114.06	28,202.65	425,214.37	253,203.45
	b) Traded Goods	(32,261.64)	205,154.42	(30,588.53)	172,892.78	239,022.96
2	Other Un-allocable Assets	(12,881.32)	28,258.08	44,203.72	15,376.76	14,894.75
	Total Segment Assets	**4,957.36**	**608,526.55**	**41,817.84**	**613,483.91**	**507,121.16**
3	Segment Liabilites					
	a) Own Manufactured	(3,974.71)	146,810.81	(698.90)	142,836.10	73,284.22
	b) Traded Goods	2,269.26	107,278.12	(28,444.01)	109,547.38	115,914.63
4	Other Un-allocable Liabilities	(4,787.02)	13,624.82	(12,811.14)	8,837.80	4,027.89
	Total Segment Liabilities	**(6,492.47)**	**267,713.75**	**(41,954.05)**	**261,221.28**	**193,226.73**

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 Copany in their Meeting held on 29th July,2020

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

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

4) The figures of half year ended March 31, 2020 are the balancing figures between audited figures in respect of full financial year and the unaudited publised year to date figures upto the half year ended 30th September 2019

5) 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

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FOCUS LIGHTING AND FIXTURES LIMITED
CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2020(Standalone)

Particular	As at 31 March,2020		As at 31 March,2019	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow From Operating Activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		62,926,949		134,071,012
Adjustments For:				
Depreciation	34,764,378		22,996,186	
Profit on Sale of Assets (Net)	-		-	
Finance Costs	7,120,969		5,801,731	
Liabilities / Provisions no Longer Required Written Back	-		-	
Bad Trade and Other Receivables, Loans and Advances Written Off	2,250,732		-	
Net Unrealised Exchange (Gain) / Loss	-		-	
		44,136,079		28,797,917
Operating Profit Before Working Capital Changes		107,063,028		162,868,929
Changes in Working Capital:				
Adjustments For (Increase) / Decrease in Operating Assets:				
Inventories	(26,833,602)		(42,534,183)	
Trade Receivables	(76,874,822)		(13,020,725)	
Short-Term Loans and Advances	9,649,623		(8,163,815)	
Long-Term Loans and Advances	(9,854,045)		-	
Other Current Assets	(6,687,095)		(12,404,092)	
Other Non-Current Assets	-		14,766,787	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	38,712,480		7,487,238	
Other Current Liabilities	9,678,725		994,648	
Short-Term Provisions	6,753,088		(7,169,801)	
Long-Term Provisions	-			
		(55,455,649)		(60,043,944)
Cash Generated from Operations		51,607,379		102,824,985
Bad Debts		2,250,732		-
Net Income Tax Paid and DDT		24,222,591		38,111,729
Net Cash Flow from Operating Activities (A)		**25,134,056**		**64,713,256**

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Mumbai 400063 India

Works
H. No. 786, C6-07,
Bhumi World Industrial Park,
Mumbai-Nashik Expressway,
Pimplas Village, Tal. Bhiwandi,
Dist. Thane 421302 India

CIN L31500MH2005PLC155278

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Particular	As at 31 March,2020		As at 31 March,2019	
	Rs.	Rs.	Rs.	Rs.
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets	(26,889,906)		(87,108,513)	
Proceeds From Sale of Fixed Assets	-		-	
Current Investments	-		-	
Non Current Investments	(2,637,500)		(3,570,551)	
Net Cash Flow Used in Investing Activities (B)		**(29,527,406)**		**(90,679,064)**
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares/Securities Premium			-	
Proceeds from Long-Term Borrowings	(1,006,790)		(936,387)	
Proceeds from Other Short-Term Borrowings	13,857,046		9,862,125	
Loss on Restatement 0f Foreign Currency Loans	-		-	
Finance Cost	(7,120,963)		(5,801,731)	
Dividend Paid	(3,378,600)		-	
Net Cash Flow from Financing Activities (C)		**2,350,693**		**3,124,007**
Net Increase in Cash And Cash Equivalents (A+B+C)		(2,042,657)		(22,841,801)
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		**4,250,485**		**6,293,142**

For and on behalf of the Board of Directors
FOR FOCUS LIGHTING AND FIXTURES LIMITED
CIN NO.L31500MH2005PTC155278

AMIT VINOD SHETH
Digitally signed by: AMIT VINOD SHETH
DN: CN = AMIT VINOD SHETH C = IN O = Personal
Date: 2020.07.29 21:51:26 +05'30'

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai, Dated : 29th July,2019

Corporate Office
Focus Lighting & Fixtures Limited
A 1007-1010, Corporate Avenue
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N. P. PATWA & CO.
CHARTERED ACCOUNTANTS

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

DATE:

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

Opinion

We have audited the accompanying standalone half yearly financial results of Focus Lighting and Fixtures Limited (the company) for the half year ended March 31, 2020 and the year to date results for the period from April 1, 2019 to March 31, 2020, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the half year ended March 31, 2020 as well as the year to date results for the period from April 1, 2019 to March 31, 2020.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 together with

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the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our opinion on the standalone annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the financial information certified by the Board of Directors.

Management's Responsibilities for the Standalone Financial Results

These half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India 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 for safeguarding of the assets of the Company 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to

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liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone 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 standalone 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.

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- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' 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 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 financial results represent the underlying transactions and events in a manner that achieves fair presentation.

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 complied 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.

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

Jitendra Shah
Partner
M No 042384
Mumbai Date: 29th July,2020
UDIN : 20042384AAAAET4798