

**Date: November 12, 2024**

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

**Scrip Symbol: FOCUS**

**Series: EQ**

**Sub: Outcome of Board Meeting held on November 12, 2024 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part A of Schedule III.**

Dear Sir/Madam,

With reference to the above-mentioned subject and as per applicable provisions of the SEBI (LODR), 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Tuesday, November 12, 2024 at 11c, Laxmi Industrial Estate, New Link Road, Opp. Fun Republic, Cinema, Andheri West, Mumbai – 400058 has inter-alia, considered and approved the following matters:

**1. Financial Results:**

Approved the Un-Audited Standalone and Consolidated Financial Results along with Limited Review Report for the Quarter and Half Year ended 30<sup>th</sup> September, 2024. A copy of the Financial Results along with the Limited Review Report issued by the Statutory Auditor of the Company is enclosed herewith.

The Board Meeting commenced at 11:30 a.m. and concluded at 12:07p.m.

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

**For FOCUS LIGHTING AND FIXTURES LIMITED**

  
**DEEPAL AMIT SHETH**  
**EXECUTIVE DIRECTOR**  
**DIN: 01141083**  
**(Authorized by the Board of Directors)**





DATE : \_\_\_\_\_

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to  
The Board of Directors  
Focus Lighting and Fixtures Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Focus Lighting and Fixtures Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended and year to date ended on September 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("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 Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the results of the following entities:  
Holding Company:  
- Focus Lighting and Fixtures Limited  
Subsidiary Companies:  
- Plus Light Tech FZE, Wholly Owned Subsidiary  
- Focus Lighting PTE Limited, Wholly Owned Subsidiary  
- Xandos Lighting and Fixtures Private Limited, Subsidiary
5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.
6. This Statement includes the interim financial information of subsidiaries for the quarter and year to date ended on 30.09.2024 which has not been reviewed by us, whose interim financial information reflect total revenue of Rs 3512.06 Lakhs and total net profit of Rs 707.47 lakhs as considered in the Statement, based on their interim financial information which have not been reviewed by us.

Our Conclusion on the Statement is not modified in respect of this matter.

**For N P Patwa and Company**

**Chartered Accountants**

**ICAI Firm registration number: 107845W**

*J. Shah*



**Jitendra Shah**

**Partner, Membership No.: 042384**

**UDIN: 24042384BKAKP8102**

**Mumbai, Dated November 12, 2024**

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Goregaon (East),  
Mumbai – 400063, Maharashtra, India.

E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs.in Lakhs except EP&S and Share Capital)

Particulars	Consolidated					
	Quarter ended			Six Months Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Income</b>					
Revenue from Operations	4,536.84	8,495.20	8,618.43	10,032.04	10,766.16	22,381.10
Other Income	52.92	32.71	167.88	85.62	328.73	622.52
<b>Total Income</b>	<b>4,589.76</b>	<b>8,527.91</b>	<b>8,786.31</b>	<b>10,117.66</b>	<b>11,093.89</b>	<b>23,003.62</b>
<b>2</b>	<b>Expenses</b>					
Cost of Materials Consumed	1,833.15	1,095.35	1,370.47	2,928.51	3,170.92	5,624.73
Purchase of stock in trade	654.57	1,974.37	1,504.60	2,628.93	2,368.20	6,492.94
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-119.08	73.79	264.90	-45.29	308.40	210.68
Employee Benefits Expense	641.59	646.19	496.15	1,287.78	1,086.27	2,492.49
Finance costs	13.49	22.16	22.17	35.65	52.23	121.42
Depreciation and Amortisation Expenses	180.39	131.07	167.17	311.46	274.63	677.03
Other Expenses	725.28	533.26	839.41	1,253.53	1,562.51	2,914.70
<b>Total Expenses</b>	<b>3,929.40</b>	<b>4,476.18</b>	<b>4,654.82</b>	<b>8,406.58</b>	<b>8,823.16</b>	<b>18,533.98</b>
<b>Profit / (loss) before exceptional items and tax (1-2)</b>	<b>660.35</b>	<b>1,051.73</b>	<b>1,131.44</b>	<b>1,712.08</b>	<b>2,260.71</b>	<b>4,469.64</b>
<b>4</b>	<b>Prior Period Adjustment</b>					
<b>5</b>	<b>Profit / (loss) before tax(3-4)</b>					
	<b>660.35</b>	<b>1,051.73</b>	<b>1,131.44</b>	<b>1,712.08</b>	<b>2,260.71</b>	<b>4,469.64</b>
<b>6</b>	<b>Tax Expenses</b>					
- Current Tax	178.82	154.14	198.41	332.97	378.18	447.85
- Previous Year	0.51			0.51	-	68.99
<b>Tax</b>						
- MAT Credit Entitlement/Reversal					-	-
- Deferred Tax	8.58	9.60	-26.23	18.17	20.72	80.85
<b>Total Tax Expenses / (Income)</b>	<b>170.75</b>	<b>144.55</b>	<b>172.18</b>	<b>318.30</b>	<b>398.90</b>	<b>597.69</b>
<b>7</b>	<b>Profit / (loss) for the Period from continuing operations (5-6)</b>					
	<b>489.60</b>	<b>907.18</b>	<b>959.26</b>	<b>1,396.78</b>	<b>1,861.81</b>	<b>3,871.95</b>
<b>8</b>	<b>Profit / (loss) from discontinuing operations</b>					
<b>9</b>	<b>Tax expense of discontinuing operations</b>					
<b>10</b>	<b>Profit / (loss) from discontinuing operations after tax (8-9)</b>					
<b>11</b>	<b>Profit / (loss) for the period (7+10)</b>					
	<b>489.60</b>	<b>907.18</b>	<b>959.26</b>	<b>1,396.78</b>	<b>1,861.81</b>	<b>3,871.95</b>

*[Handwritten Signature]*



# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

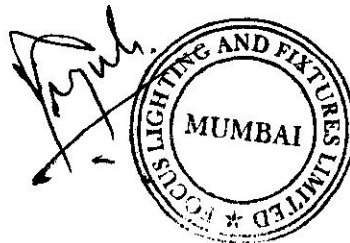
Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Goregaon (East),  
Mumbai - 400063, Maharashtra, India.


E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Consolidated					
	Quarter ended			Six Months Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Less / Add : Income attributable to uncontrolled interest	2.53	2.11	8.22	4.64	16.48	45.89
	<b>492.13</b>	<b>899.30</b>	<b>967.48</b>	<b>1,401.42</b>	<b>1,878.29</b>	<b>3,917.53</b>
<b>12 Other comprehensive income</b>						
Items that will not be reclassified subsequently to Profit or Loss						
i. Foreign Exchange Gain	-1.06	6.42	-6.44	5.36	-0.68	-1.24
ii. Actuarial Gain on Defined Plan Liability						6.54
iv. Income tax on Actuarial Loss						-1.85
v. Actuarial Loss on Defined Plan Liability						
vi. Income tax on Actuarial Loss						
<b>13 Total Comprehensive Income for the Period (11+12)</b>	<b>491.06</b>	<b>915.72</b>	<b>961.04</b>	<b>1,406.78</b>	<b>1,877.62</b>	<b>3,921.19</b>
<b>Earnings per share before exception items-</b>						
(1) Basic (in')	0.74	1.38	7.34	2.12	14.34	5.99
(2) Diluted (in')	0.73	1.36	6.81	2.09	13.30	5.90
<b>Earnings per share before exception items-</b>						
(1) Basic (in')	0.74	1.38	7.34	2.12	14.34	5.99
(2) Diluted (in')	0.73	1.36	6.81	2.09	13.30	5.90
Number of Shares	6,62,32,825	6,62,32,825	1,30,92,115	6,62,32,825	1,30,92,115	6,50,46,825
Paid up Equity Share Capital	13,24,65,650	13,24,65,650	13,09,21,150	13,24,65,650	13,09,21,150	13,18,93,650
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs. 10/-	Rs.2/-	Rs. 10/-	Rs.2/-



Notes :-	
1	The Unaudited Consolidated Financial Results and Segment Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 12th November, 2024
2	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.
3	The Unaudited Consolidated Financial Statements are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder, other generally accepted accounting principals and Regulations 33 issued by Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015).
4	<p>Pursuant to resolutions passed by the Board of Directors dated 11.11.2019 and by the Shareholders dated 30.12.2019 through Postal Ballot, the Company has approved the "Focus Lighting and Fixtures Limited- Employees Stock Option Plan 2019" which consists of 5,00,000 options of face value of Rs. 10/- each (Post Sub-Division 25,00,000 Options of face value of Rs. 2/- each w.e.f 06.10.2023) in the form of Equity Shares to be exercisable by the eligible employees of the Company. As per the ESOP Plan, the shares will vest in the hands of employees in the tranches of 25%, 35% and 40% from the end of 12 months, 24 months, and 36 months, respectively from the date of grant. Accordingly, 13,07,500 equity shares are vested.</p> <p>Till the quarter ended 30.09.2024 the company has allotted 22,80,000 Equity Shares to FLFL Employee's Welfare Trust and, of these the employees have subscribed to the 12,59,750 equity shares and balance 10,20,250 equity shares are standing in the FLFL Employee's Welfare Trust.</p>
5	The paid -up Capital of 6,62,32,825 Equity shares is net of 10,20,250 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.
6	The Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
7	Statutory Auditor, NP Patwa and Company has carried out limited review of this Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015.
8	The company is primarily engaged in direct and contract manufacturing and accordingly company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.
9	The figures of the previous year and/ or period(s) have been regrouped wherever necessary
<div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 30%;"> <p>Place : Mumbai Date : 12th November, 2024</p> </div> <div style="width: 30%; text-align: center;">  </div> <div style="width: 30%; text-align: right;"> <p>By order of the Board of Directors Focus Lighting and Fixtures Limited</p> <p><i>(Signature)</i> Mrs Deepali Sheth Executive Director DIN 01141083</p> </div> </div>	

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

## CONSOLIDATED UNAUDITED BALANCE SHEET FOR THE YEAR ENDED 30th SEPTEMBER 2024

(Rs. in Lakhs)

Particulars	30-09-2024	31-03-2024
	(Unaudited)	(Audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipments	2,694.40	1,919.17
(b) Capital Work-In-progress	1,946.77	1,913.99
(c) Intangible Asset	1.29	2.58
(d) Right-of-use Assets	171.06	224.03
(e) Financial Assets	-	-
(i) Investments	273.74	556.69
(ii) Trade receivables	-	-
(iii) Loans	83.50	87.28
(iv) Others Financial Assets	101.64	105.09
(f) Deferred Tax Assets (net)	165.00	146.82
(g) Other Non Current Assets	23.44	23.44
(h) Income Tax Asset (net)	-	-
<b>Total Non-Current Assets</b>	<b>5,460.84</b>	<b>4,979.09</b>
<b>Current Assets</b>		
(a) Inventories	4,636.79	4,354.26
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	10,227.89	8,570.09
(iii) Cash and Cash Equivalents	522.15	257.18
(iv) Other Balances with Banks other than (iii) above	-	-
(v) Loans	113.71	115.84
(vi) Others	-	-
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	774.79	750.75
<b>Total Current Assets</b>	<b>16,275.33</b>	<b>14,048.12</b>
<b>TOTAL ASSETS</b>	<b>21,736.16</b>	<b>19,027.20</b>

*[Signature]*



FOCUS LIGHTING AND FIXTURES LIMITED  
MUMBAI

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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## CONSOLIDATED UNAUDITED BALANCE SHEET FOR THE YEAR ENDED 30th SEPTEMBER 2024

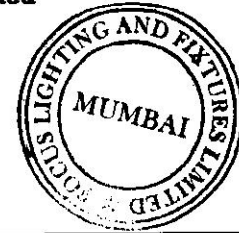
(Rs. in Lakhs)

Particulars	30-09-2024	31-03-2024
	(Unaudited)	(Audited)
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,324.66	1,318.94
(b) Other Equity	12,727.11	11,548.19
<b>Total Equity</b>	<b>14,051.76</b>	<b>12,867.13</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,109.51	1,142.69
(ii) Trade Payable	-	-
(iii) Other financial Liabilities	221.21	286.62
(b) Provisions	144.26	144.26
(c) Other Non-Current Liabilities	-	-
(d) Deferred Tax Liabilities (net)	-	-
<b>Total Non-Current Liabilities</b>	<b>1,474.97</b>	<b>1,573.56</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	146.11	141.65
(ii) Trade Payables	4,671.97	3,160.06
(iii) Other Financial Liabilities	205.39	333.74
(b) Provisions	310.73	157.77
(c) Other Current Liabilities	602.95	712.89
(d) Current Tax Liabilities (net)	272.26	80.41
<b>Total Current Liabilities</b>	<b>6,209.43</b>	<b>4,586.52</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>21,736.16</b>	<b>19,027.20</b>

By order of the Board of Directors  
Focus Lighting and Fixtures Limited

Place : Mumbai  
Date : 12th November, 2024

Mrs Deepali Sheth  
Executive Director  
DIN 01141083





# FOCUS LIGHTING AND FIXTURES LIMITED

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## STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Six Month Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b> Manufacturing	4,536.84	5,495.20	5,618.43	10,032.04	10,755.15	22,381.10
<b>Net Sales/Income From Operation</b>	<b>4,536.84</b>	<b>5,495.20</b>	<b>5,618.43</b>	<b>10,032.04</b>	<b>10,755.15</b>	<b>22,381.10</b>
<b>Segment Results</b> Manufacturing	673.85	1,073.89	1,153.61	1,747.73	2,312.95	4,591.06
Less: Interest and Finance Charges	13.49	22.16	22.17	35.65	52.23	121.42
<b>Total Segment Result before Tax</b>	<b>660.35</b>	<b>1,051.73</b>	<b>1,131.44</b>	<b>1,712.08</b>	<b>2,260.71</b>	<b>4,469.64</b>
Less: Other Unallocable Expenditure						
<b>Total Profit before Tax</b>	<b>660.35</b>	<b>1,051.73</b>	<b>1,131.44</b>	<b>1,712.08</b>	<b>2,260.71</b>	<b>4,469.64</b>
<b>Capital Employed</b> (Segment Assets - Segment Liabilities) Manufacturing	14,051.76	13,837.33	10,661.30	14,051.76	10,661.30	12,867.13
<b>TOTAL CAPITAL EMPLOYED</b>	<b>14,051.76</b>	<b>13,837.33</b>	<b>10,661.30</b>	<b>14,051.76</b>	<b>10,661.30</b>	<b>12,867.13</b>

Items of Incomes, Expenses, Assets or even Liabilities including but not limited to borrowings as well as advances, provision for taxation, common administrative expenses, which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.

By order of the Board of Directors  
Focus Lighting and Fixtures Limited

Place : Mumbai  
Date : 12th November, 2024



*(Signature)*  
Mrs Deepali Sheth  
Executive Director  
DIN 01141683

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## STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs)

Particulars	Quarter ended			Six Month Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Assets Manufacturing	21,736.16	21,532.93	14,248.69	21,736.16	14,248.69	19,027.20
<b>Total Segment Assets</b>	<b>21,736.16</b>	<b>21,532.93</b>	<b>14,248.69</b>	<b>21,736.16</b>	<b>14,248.69</b>	<b>19,027.20</b>
Segment Liabilities Manufacturing	7,684.40	7,695.60	3,587.39	7,684.40	3,587.39	6,160.08
<b>Total Segment Liabilities</b>	<b>7,684.40</b>	<b>7,695.60</b>	<b>3,587.39</b>	<b>7,684.40</b>	<b>3,587.39</b>	<b>6,160.08</b>

By order of the Board of Directors  
Focus Lighting and Fixtures Limited

Place : Mumbai  
Date : 12th November, 2024



  
Mrs. Deepali Sheth  
Executive Director  
DIN 01141083

# FOCUS LIGHTING AND FIXTURES LIMITED

**Consolidated Cash Flow Statement For The Half Year Ended 30th September, 2024**

(Rs in Lakhs)

	Particulars	30-09-2024	31-03-2024
A.	Cash Flow from Operating Activities		
	Net profit before Tax as per Profit & Loss Account	1386.39	4,272.64
	Adjusted for:		
	Depreciation	311.46	677.03
	Assets Write off	3.07	-
	Employee Benefit Expenses		6.54
	Provision for Doubtful Debts	71.39	-136.15
	Provision for Diminution in Inventory Value	1.64	-
	(Profit)/Loss on sale of Assets	.00	-
	Dividend	331.05	195.75
	ESOP Expenses	20.39	145.79
	Finance Cost	35.65	121.42
	<b>Operating Profit before Working Capital Changes</b>	<b>2161.04</b>	<b>5,283.01</b>
	Adjusted for:		
	(Increase)/ Decrease in Inventories	-280.90	-503.50
	(Increase)/ Decrease in Trade receivables	-1714.42	-5,272.62
	(Increase)/ Decrease in Other Current assets	-24.03	440.57
	(Increase)/ Decrease in Current Loans given	2.13	-32.41
	(Increase)/ Decrease in Other Non-Current assets	-18.17	-2.25
	(Increase)/ Decrease in Other Financial assets (non-current)	3.45	-14.87
	Increase/ (Decrease) in Provision (current)	152.96	113.78
	Increase/ (Decrease) in Trade Payables	1511.91	1,498.77
	Increase/ (Decrease) in Other Current Liabilities	81.92	240.16
	Increase/ (Decrease) in Other Non-current financial liabilities	-65.41	-226.05
	Increase/ (Decrease) in Other current financial liabilities	-128.35	-44.00
	Increase/ (Decrease) in Provision (non-current)	.00	26.14
	Increase/ (Decrease) in Short Term Borrowings	4.47	-153.36
	(Increase)/ Decrease in Other Non-Current Assets		-
		1686.59	1,293.38
	Less: Taxes Paid	333.47	677.15
	<b>Cash Flow from Operating Activities (A)</b>	<b>1353.12</b>	<b>616.23</b>
B.	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	-1068.16	-2,476.50
	Sales Proceeds form Fixed Assets	.00	-
	FD with Banks and Other Investment	282.95	494.88
	Currency Fluctuation	57.28	-40.81
	<b>Net Cash used in Investing Activities (B)</b>	<b>-727.93</b>	<b>-2,022.44</b>
C.	Cash Flow from Financing Activities		
	Issue of Equity share Capital		-
	Repayment/Received of long term Borrowings	-33.18	-
	Repayment/Received of long term loans & advances	3.78	1,157.71
	Preferential Allotment of Shares and ESOP	35.88	87.73
	Finance Cost	-35.65	-121.42
	Dividend	-331.05	-195.75
	Currency Fluctuation		-
	<b>Net Cash used in Financing Activities (C)</b>	<b>-360.22</b>	<b>928.27</b>
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	264.97	-477.93
	Opening Balance of Cash and Cash Equivalents	257.18	735.11
	<b>Closing Balance of Cash and Cash Equivalents</b>	<b>522.15</b>	<b>257.18</b>

**Notes:**

- 1 The above Cash flow Statement has been prepared under the "Indirect Method" set out in Ind AS-7 on Statement of Cash flow.
- 2 Previous year figures have been reclassified to confirm with current Year's presentation, wherever applicable.
- 3 This is the cashflows Statement referred to in our report of even date.

Place : Mumbai  
Date : 12th November, 2024



By order of the Board of Directors  
Focus Lighting and Fixtures Limited

*(Signature)*  
Mr. Deepali Sheth  
Executive Director  
DIN 01141083



DATE : \_\_\_\_\_

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

**Review Report to The Board of Directors  
Focus Lighting and Fixtures Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Focus Lighting and Fixtures Limited (the "Company") for the quarter ended and year to date ended on September 30, 2024 (the "Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("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 Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards (Ind AS) specified



under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

5. The Statement includes the results for the comparative six months period ended September 30, 2024 (which is arrived by adding the published unaudited figures of the quarter ended June 30, 2024 and quarter ended September 30, 2024, on which we had issued separate limited review reports), and a statement of cash flows for the comparative six-months period ended September 30, 2023, which have been prepared by the management and not subjected to audit or limited review.

**For N P Patwa and Company**

**Chartered Accountants**

**ICAI Firm registration number: 107845W**

*J. C. Shah*



**Jitendra Shah**

**Partner, Membership No.: 042384**

**UDIN: 24042384BKAR206972**

**Mumbai, Dated November 12, 2024**

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,  
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.  
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Standalone					
	Quarter ended			Six Months Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income</b>						
Revenue from Operations	4,394.97	3,097.23	4,473.87	7,492.20	8,904.68	15,558.94
Other Income	51.17	31.24	119.86	82.41	249.30	416.17
<b>Total Income</b>	<b>4,446.13</b>	<b>3,128.48</b>	<b>4,593.43</b>	<b>7,574.61</b>	<b>9,153.98</b>	<b>15,975.12</b>
<b>2 Expenses</b>						
Cost of Materials Consumed	1,833.15	1,095.35	1,370.47	2,928.51	3,170.92	5,624.73
Purchase of stock in trade	583.07	505.08	1,104.54	1,088.12	1,940.97	3,292.16
Changes in Inventories of Finished Goods, Stock-in- Trade and Work-in-Progress	18.01	35.10	114.05	53.11	63.52	15.11
Employee Benefits Expense	539.67	547.02	449.34	1,086.69	943.81	2,066.06
Finance costs	12.78	15.94	19.10	28.72	46.06	106.71
Depreciation and Amortisation Expenses	180.33	131.02	146.11	311.36	252.57	583.90
Other Expenses	664.62	468.78	660.58	1,133.40	1,308.18	2,557.48
<b>Total Expenses</b>	<b>3,831.64</b>	<b>2,798.27</b>	<b>3,864.18</b>	<b>6,629.91</b>	<b>7,726.04</b>	<b>14,246.15</b>
<b>3 Profit / (loss) before exceptional items and tax (1-2)</b>	<b>614.49</b>	<b>330.21</b>	<b>729.25</b>	<b>944.70</b>	<b>1,427.94</b>	<b>1,728.96</b>
<b>4 Exceptional item</b>		-				-
<b>5 Profit / (loss) before tax(3-4)</b>	<b>614.49</b>	<b>330.21</b>	<b>729.25</b>	<b>944.70</b>	<b>1,427.94</b>	<b>1,728.96</b>
<b>6 Tax Expenses</b>						
- Current Tax	174.33	95.02	198.41	269.35	378.18	447.85
- Previous Year						
Tax	0.51	-	-	0.51	-	68.99
- MAT Credit						
Entitlement/Reversal						
- Deferred Tax	8.58	9.60	-26.23	18.17	20.72	80.85
<b>Total Tax Expenses / (Income)</b>	<b>166.25</b>	<b>85.42</b>	<b>172.18</b>	<b>281.68</b>	<b>398.90</b>	<b>597.69</b>
<b>7 Profit / (loss) for the Period from continuing operations (5-6)</b>	<b>448.23</b>	<b>244.78</b>	<b>557.08</b>	<b>693.02</b>	<b>1,029.04</b>	<b>1,131.27</b>
<b>8 Profit / (loss) from discontinuing operations</b>		-				-
<b>9 Tax expense of discontinuing operations</b>		-				-
<b>10 Profit / (loss) from discontinuing operations after tax (8-9)</b>		-				-
<b>11 Profit / (loss) for the period (7+10)</b>	<b>448.23</b>	<b>244.78</b>	<b>557.08</b>	<b>693.02</b>	<b>1,029.04</b>	<b>1,131.27</b>




# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278


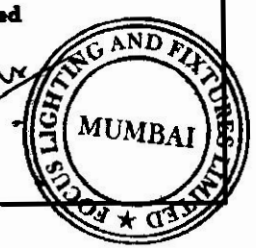
Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,  
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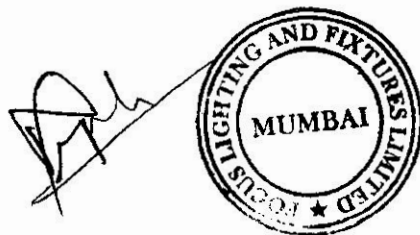
## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Standalone					
	Quarter ended			Six Months Ended		Year Ended
	30-09-2024 Unaudited	30-06-2024 Unaudited	30-09-2023 Unaudited	30-09-2024 Unaudited	30-09-2023 Unaudited	31-03-2024 Audited
12 Other comprehensive income		-				6.54
Items that will not be reclassified subsequently to Profit or Loss		-			-	
i. Actuarial Gain on Defined Plan Liability		-			-	
iii. Income tax on Actuarial Loss		-			-	-1.65
iv. Actuarial Loss on Defined Plan Liability		-			-	
v. Income tax on Actuarial Loss		-			-	
<b>13 Total Comprehensive Income for the Period (11+12)</b>	<b>448.23</b>	<b>244.78</b>	<b>557.08</b>	<b>693.02</b>	<b>1,029.04</b>	<b>1,138.16</b>
Reserves Excluding revaluation Reserves						
Earnings per share before exception items-						
(1) Basic (in')	0.68	0.37	4.26	1.05	7.86	1.74
(2) Diluted (in')	0.67	0.36	3.98	1.03	7.29	1.71
Earnings per share before exception items-						
(1) Basic (in')	0.68	0.37	4.26	1.05	7.86	1.74
(2) Diluted (in')	0.67	0.36	3.95	1.03	7.29	1.71
Number of Shares	6,62,32,828	6,62,32,828	1,30,92,115	6,62,32,828	1,30,92,115	6,59,46,825
Paid up Equity Share Capital	13,24,68,650	13,24,68,650	13,09,21,150	13,24,65,650	13,09,21,150	13,18,93,650
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs. 10/-	Rs.2/-	Rs. 10/-	Rs.2/-




<b>Notes :-</b>	
1	The Unaudited Standalone Financial Results and Segment Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 12th November, 2024
2	The Unaudited Standalone Financial Statements are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder, other generally accepted accounting principals and Regulations 33 issued by Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015).
3	Pursuant to resolutions passed by the Board of Directors dated 11.11.2019 and by the Shareholders dated 30.12.2019 through Postal Ballot, the Company has approved the "Focus Lighting and Fixtures Limited- Employees Stock Option Plan 2019" which consists of 5,00,000 options of face value of Rs. 10/- each (Post Sub-Division 25,00,000 Options of face value of Rs. 2/- each w.e.f 06.10.2023) in the form of Equity Shares to be exercisable by the eligible employees of the Company. As per the ESOP Plan, the shares will vest in the hands of employees in the tranches of 25%, 35% and 40% from the end of 12 months, 24 months, and 36 months, respectively from the date of grant. Accordingly, 13,07,500 equity shares are vested.  Till the quarter ended 30.09.2024 the company has allotted 22,80,000 Equity Shares to FLFL Employee's Welfare Trust and, of these the employees have subscribed to the 12,59,750 equity shares and balance 10,20,250 equity shares are standing in the FLFL Employee's Welfare Trust.
4	The paid -up Capital of 6,62,32,825 Equity shares is net of 10,20,250 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.
5	The Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015
6	Statutory Auditor, NP Patwa and Company has carried out limited review of this Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2018.
7	The company is primarily engaged in direct and contract manufacturing and accordingly company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.
8	The figures of the previous year and/ or period(s) have been regrouped wherever necessary
<p><b>By order of the Board of Directors</b>  <b>Focus Lighting and Fixtures Limited</b></p>	
Place : Mumbai	 <b>Mrs Deepali Sheth</b> <b>Executive Director</b> <b>DIN 01141083</b>
Date : 12th November, 2024	





# FOCUS LIGHTING AND FIXTURES LIMITED



CIN: L31500MH2005PLC155278

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E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

## STANDALONE UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

(Rs.in Lakhs)

Particulars	30-09-2024	31-03-2024
	Unaudited	Audited
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipments	2,693.14	1,918.43
(c) Capital Work-In-progress	1,946.77	1,913.99
(b) Intangible Assets	1.29	2.58
(d) Right-of-use Assets	171.06	224.03
(e) Financial Assets	-	-
(i) Investments	336.33	619.29
(ii) Trade receivables	-	-
(iii) Loans	349.08	342.49
(iv) Others Financial Assets	80.56	75.15
(f) Deferred Tax Assets (net)	165.00	146.82
(g) Other Non Current Assets	23.44	23.44
(h) Income Tax Asset (net)	-	-
<b>Total Non-Current Assets</b>	<b>5,766.67</b>	<b>5,266.21</b>
<b>Current Assets</b>		
(a) Inventories	4,340.78	4,156.64
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	4,246.67	3,435.02
(iii) Cash and Cash Equivalents	229.17	81.08
(iv) Other Balances with Banks other than (iii) above	-	-
(v) Loans	108.01	114.70
(vi) Others Current Financial Assets	-	-
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	788.71	746.67
<b>Total Current Assets</b>	<b>9,713.34</b>	<b>8,534.11</b>
<b>TOTAL ASSETS</b>	<b>15,480.01</b>	<b>13,800.32</b>

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**STANDALONE UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024**

(Rs.in Lakhs)

Particulars	30-09-2024	31-03-2024
	Unaudited	Audited
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,324.66	1,318.94
(b) Other Equity	9,368.88	8,956.37
<b>Total Equity</b>	<b>10,693.54</b>	<b>10,275.31</b>
<b>LIABILITIES</b>		
<b>Non Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1,109.51	1,142.69
(ii) Trade Payable	-	-
(iii) Other financial Liabilities	221.21	286.62
(b) Provisions	144.26	144.26
(c) Other Non-Current Liabilities	-	-
(d) Deferred Tax Liabilities (net)	-	-
<b>Total Non-Current Liabilities</b>	<b>1,474.97</b>	<b>1,573.56</b>
<b>Current Liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	103.61	99.14
(ii) Trade Payables	2,066.53	1,043.76
(iii) Other Financial Liabilities	226.48	357.56
(b) Provisions	195.96	51.23
(c) Other Current Financial Liabilities	508.43	319.35
(d) Current Tax Liabilities (net)	210.48	80.41
<b>Total Current Liabilities</b>	<b>3,311.50</b>	<b>1,951.45</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>15,480.01</b>	<b>13,800.32</b>

By order of the Board of Directors  
Focus Lighting and Fixtures Limited

Place : Mumbai  
Date : 12th November, 2024

  
Mrs Deepali Sheth  
Executive Director  
DIN 01141083



# FOCUS LIGHTING AND FIXTURES LIMITED

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## STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs.in Lakhs)


Particulars	Quarter ended			Six Monthly		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue Manufacturing	4,394.97	3,097.23	4,473.57	7,492.20	8,904.68	15,558.94
<b>Net Sales/Income From Operation</b>	<b>4,394.97</b>	<b>3,097.23</b>	<b>4,473.57</b>	<b>7,492.20</b>	<b>8,904.68</b>	<b>15,558.94</b>
Segment Results Manufacturing	627.27	346.14	748.35	973.42	1,474.00	1,835.68
Less: Interest and Finance Charges	12.78	15.94	19.10	28.72	46.06	106.71
<b>Total Segment Result before Tax</b>	<b>614.49</b>	<b>330.21</b>	<b>729.25</b>	<b>944.70</b>	<b>1,427.94</b>	<b>1,728.96</b>
<b>Less: Other Unallocable Expenditure</b>						
<b>Total Profit before Tax</b>	<b>614.49</b>	<b>330.21</b>	<b>729.25</b>	<b>944.70</b>	<b>1,427.94</b>	<b>1,728.96</b>
Capital Employed (Segment Assets - Segment Liabilities) Manufacturing	10,693.54	10,576.36	9,961.13	10,693.54	9,961.13	10,275.31
<b>TOTAL CAPITAL EMPLOYED</b>	<b>10,693.54</b>	<b>10,576.36</b>	<b>9,961.13</b>	<b>10,693.54</b>	<b>9,961.13</b>	<b>10,275.31</b>

Items of Incomes, Expenses, Assets or even Liabilities including but not limited to borrowings as well as advances, provision for taxation, common administrative expenses, which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.

Place : Mumbai  
Date : 12th November, 2024



By order of the Board of Directors  
Focus Lighting and Fixtures Limited

  
Mrs. Deepali Sheth  
Executive Director  
DIN 01141083

# FOCUS LIGHTING AND FIXTURES LIMITED

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## STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs.in Lakhs)

Particulars	Quarter ended			Six Month Ended		Year Ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31.03.2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Assets</b>						
Manufacturing	15,480.01	14,702.86	13,186.01	15,480.01	13,186.01	13,800.32
<b>Total Segment Assets</b>	<b>15,480.01</b>	<b>14,702.86</b>	<b>13,186.01</b>	<b>15,480.01</b>	<b>13,186.01</b>	<b>13,800.32</b>
<b>Segment Liabilities</b>						
Manufacturing	4,786.47	4,126.50	3,224.88	4,786.47	3,224.88	3,525.02
<b>Total Segment Liabilities</b>	<b>4,786.47</b>	<b>4,126.50</b>	<b>3,224.88</b>	<b>4,786.47</b>	<b>3,224.88</b>	<b>3,525.02</b>

By order of the Board of Directors  
Focus Lighting and Fixtures Limited

Place : Mumbai  
Date : 12th November ,2024



  
Mrs Deepali Sheth  
Executive Director  
DIN 01141083

# FOCUS LIGHTING AND FIXTURES LIMITED

**STATEMENT OF STANDALONE UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024**

	(Rs. in Lakhs)	
Particulars	30-09-2024	31-03-2024
<b>A. Cash Flow from Operating Activities</b>		
Net profit before Tax as per Profit & Loss Account	613.64	1,533.21
<b>Adjusted for:</b>		
Assets Write off		-
Depreciation	311.36	583.90
Fixed Assets W/off	3.07	
Employee Benefit Expenses	.00	6.54
Provision for Doubtful Debts	71.39	-136.15
Provision for Diminution in Inventory Value	1.64	
Dividend Paid	331.03	195.75
ESOP Expenses	20.39	145.79
Finance Cost	28.72	106.71
<b>Operating Profit before Working Capital Changes</b>	<b>1381.26</b>	<b>2,435.74</b>
<b>Adjusted for:</b>		
(Increase)/ Decrease in Inventories	-182.50	-699.07
(Increase)/ Decrease in Trade receivables	-883.04	251.55
(Increase)/ Decrease in Other Current assets	-42.04	376.42
Increase/ (Decrease) in Current Loans given	6.70	-32.35
Increase/ (Decrease) in Other Financial assets Non Current	-5.41	-13.72
Increase/ (Decrease) in Other Non-Current Assets	0	-2.25
Increase/ (Decrease) in Provision	144.73	7.24
Increase/ (Decrease) in Trade Payables	1019.37	-677.54
Increase/ (Decrease) in Short Term Borrowings	4.47	-195.86
Increase/ (Decrease) in Other Current Liabilities	319.15	-9.84
Increase/ (Decrease) in Other current financial liabilities	-131.08	-131.24
Increase/ (Decrease) in Other non current financial liabilities	-65.41	-133.96
Increase/ (Decrease) in Non Current Provision	0	26.14
<b>Less: Taxes Paid</b>	<b>1566.19</b>	<b>1,201.29</b>
	269.83	677.15
<b>Cash Flow from Operating Activities (A)</b>	<b>1296.34</b>	<b>524.14</b>
<b>B. Cash Flow from Investing Activities</b>		
Purchase of Fixed Assets	-1067.53	-2,479.51
FD with Banks	282.95	494.88
Sale of Fixed Assets	.00	-
<b>Net Cash used in Investing Activities (B)</b>	<b>-784.58</b>	<b>-1,984.63</b>
<b>C. Cash Flow from Financing Activities</b>		
<b>Issue of Equity share Capital</b>		
Repayment/Received of long term loans & advances	-6.60	1,113.55
Long Term Borrowings	-33.18	
Dividend Paid	-331.05	-195.75
Finance Cost	-28.72	-106.71
Preferential Share Issue ESOP	35.88	87.73
<b>Net Cash used in Financing Activities (C)</b>	<b>-363.67</b>	<b>898.82</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)</b>	<b>148.09</b>	<b>-561.67</b>
Opening Balance of Cash and Cash Equivalents	81.08	642.74
Closing Balance of Cash and Cash Equivalents	<b>229.17</b>	<b>81.08</b>

1. The above Cash flow Statement has been prepared under the "Indirect Method" set out in Ind AS-7 on Statement of Cash

2. Previous year figures have been reclassified to confirm with current Year's presentation, wherever applicable.

3. This is the cashflows Statement referred to in our report of even date.

By order of the Board of Directors  
Focus Lighting and Fixtures Limited

Place : Mumbai  
Date : 12th November, 2024

Mrs Deepali Sheth  
Executive Director  
DIN 01141083

