

Date: 13<sup>th</sup> February, 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 13<sup>th</sup> February, 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, 13<sup>th</sup> February, 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 ended 31<sup>st</sup> December, 2023. 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 03:00 p.m. and concluded at 05:00 p.m.

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

**For FOCUS LIGHTING AND FIXTURES LIMITED**

  
AMIT VINOD SHETH  
MANAGING DIRECTOR  
DIN: 01468052





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

**Independent Auditor's Limited 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**

**Limited 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 December 31 2023 and year to date from April 01, 2023 to December 31 2023 (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 which has not been reviewed/audited, whose interim financial information reflect total revenue of Rs 3007.77 Lakhs and total net profit of Rs 923.58 lakhs for the quarter ended December 31,2023 as considered in the Statement, based on their interim financial information which have not been reviewed/audited. 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**

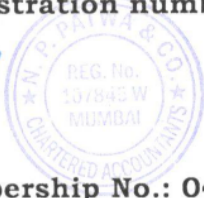
*J. C. Shah*

**Jitendra Shah**

**Partner, Membership No.: 042384**

**UDIN: 24042384BKAKQX8184**

**Mumbai, Dated February 13, 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 NINE MONTH ENDED 31ST DECEMBER 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Consolidated					
	Quarter ended			Nine Months Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income</b>						
Revenue from Operations	5,664.30	5,618.43	6,083.76	16,419.45	12,769.47	16,858.38
Other Income	241.56	151.49	46.95	553.90	115.74	137.73
<b>Total Income</b>	<b>5,905.86</b>	<b>5,769.91</b>	<b>6,130.71</b>	<b>16,973.34</b>	<b>12,885.21</b>	<b>16,996.12</b>
<b>2 Expenses</b>						
Cost of Materials Consumed	1,411.19	1,370.47	2,001.31	4,582.11	4,731.21	6,665.77
Purchase of stock in trade	2,310.85	1,504.60	1,531.45	4,679.05	2,716.77	3,345.70
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-399.89	264.90	-41.20	-91.49	-281.28	-757.24
Employee Benefits Expense	664.75	591.66	532.19	1,846.53	1,543.59	2,105.72
Finance costs	28.88	22.17	25.19	81.12	78.18	103.34
Depreciation and Amortisation Expenses	229.25	157.17	114.93	503.88	308.78	458.65
Other Expenses	625.63	727.50	577.44	2,076.24	1,486.88	2,151.65
<b>Total Expenses</b>	<b>4,870.67</b>	<b>4,638.48</b>	<b>4,741.31</b>	<b>13,677.44</b>	<b>10,584.14</b>	<b>14,073.58</b>
<b>3 Profit / (loss) before exceptional items and tax (1-2)</b>	<b>1,035.19</b>	<b>1,131.44</b>	<b>1,389.40</b>	<b>3,295.90</b>	<b>2,301.08</b>	<b>2,922.54</b>
<b>4 Prior Period Adjustment</b>						
<b>5 Profit / (loss) before tax(3-4)</b>	<b>1,035.19</b>	<b>1,131.44</b>	<b>1,389.40</b>	<b>3,295.90</b>	<b>2,301.08</b>	<b>2,922.54</b>
<b>6 Tax Expenses</b>						
- Current Tax	33.96	198.41	349.75	412.14	638.78	728.33
- Previous Year Tax	64.47	-	-	64.47	3.41	3.41
- MAT Credit	-	-	-	-	-	-
Entitlement/Reversal	-	-	-	-	-	-
- Deferred Tax	-31.98	-26.23	11.11	-11.26	-119.10	-78.44
<b>Total Tax Expenses / (Income)</b>	<b>66.46</b>	<b>172.18</b>	<b>360.85</b>	<b>465.36</b>	<b>523.09</b>	<b>653.29</b>
<b>7 Profit / (loss) for the Period from continuing operations (5-6)</b>	<b>968.73</b>	<b>959.26</b>	<b>1,028.55</b>	<b>2,830.54</b>	<b>1,777.99</b>	<b>2,269.25</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>968.73</b>	<b>959.26</b>	<b>1,028.55</b>	<b>2,830.54</b>	<b>1,777.99</b>	<b>2,269.25</b>
Less / Add : Income attributable to uncontrolled interest	-0.39	8.22		16.09		46.92
	<b>968.34</b>	<b>967.48</b>	<b>1,028.55</b>	<b>2,846.63</b>	<b>1,777.99</b>	<b>2,316.17</b>
<b>12 Other comprehensive income</b>						
i. Items that will not be reclassified subsequently to Profit or Loss						
ii. Foreign Exchange Gain	-0.76	-6.44	0.26	-1.44	6.09	6.09
iii. Actuarial Gain on Defined Plan Liability			64.88		64.88	64.88
iv. Income tax on Actuarial Loss			16.33		16.33	16.33
v. Actuarial Loss on Defined Plan Liability			-77.67		18.75	15.06
vi. Income tax on Actuarial Loss			19.55		-4.72	-4.72
<b>13 Total Comprehensive Income for the Period (11+12)</b>	<b>967.58</b>	<b>961.04</b>	<b>1,135.48</b>	<b>2,845.20</b>	<b>1,818.60</b>	<b>2,360.47</b>



# 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 NINE MONTH ENDED 31ST DECEMBER 2023

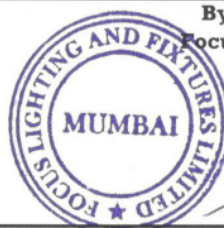
(Rs. in Lakhs except EPS and Share Capital)

Particulars	Consolidated					
	Quarter ended			Nine Months Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Profit for the Period Attributable To</b>						
Owners of the Parent			1,046.41		1,803.71	
Non Controlling Interest			-17.86		-25.73	
<b>Total Comprehensive Income for the Period Attributable To</b>						
Owners of the Parent			1,153.34		1,803.71	
Non Controlling Interest			-17.86		-25.73	
<b>Earnings per share before exception items-</b>						
(1) Basic (in')	1.48	7.34	11.10	4.35	17.77	18.09
(2) Diluted (in')	1.46	6.81	10.54	4.28	16.88	16.77
<b>Earnings per share before exception items-</b>						
(1) Basic (in')	1.48	7.34	11.10	4.35	17.77	18.09
(2) Diluted (in')	1.46	6.81	10.54	4.28	16.88	16.77
Number of Shares	6,54,60,575	1,30,92,115	1,02,33,300	6,54,60,575	1,02,33,300	1,30,50,115
Paid up Equity Share Capital	13,09,21,150	13,09,21,150	10,23,33,000	13,09,21,150	10,23,33,000	13,05,01,150
Paid-up Value per Equity Share	Rs.2/-	Rs. 10/-	Rs. 10/-	Rs.2/-	Rs. 10/-	Rs. 10/-

### Notes :-

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 13th February, 2024.
2	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.
3	Statutory Auditor of the company has carried out the Limited Review of this Statement is as per Regulation 33 of the SEBI ( Listing Obligations and Disclosures Requirments) Regulations, 2015
4	During the quarter ended 31.12.2023, pursuant to sub-division of Equity Shares, the face value and paid-up value of the equity shares of the Company is changed from Rs. 10/- per share to Rs. 2/- per share w.e.f. October 06, 2023. Therefore, the face value and paid-up value of the equity shares for the quarter ended 31.12.2023 and for the nine-month ended 31.12.2023 is Rs 2 and for the quarter ended 30.09.2023, 31.12.2022, for the nine months ended 31.12.2022 and for the year ended 31.03.2023 is Rs. 10/- per share.
5	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, 9,95,000 equity shares are vested.  During the quarter the company has allotted 8,20,000 Equity Shares and cumulatively allotted 13,07,500 Equity Shares to the FLFL Employee Welfare Trust till the end of financial period on 31.12.2023. The employees have subscribed to the 4,87,500 equity shares and balance 8,20,000 equity shares are standing in the FLFL Employee's Welfare Trust.
6	During the quarter ended 31.12.2023, 8,20,000 Equity Shares were allotted to FLFL Employee Welfare Trust on 20.11.2023 on the basis of Company's Employee Stock Option Scheme of 2019. The employees were given options to subscribe the shares, which the employees have not yet exercised. The paid -up Capital of 6,54,60,575 Equity shares is net of 820000 Equity Shares allotted to ESOP trust pending the exercise of Options by the employees.
7	The Company has entered into a transaction for acquisition of immovable property by registered agreement dated 26.12.2023 for a value of Rs. 15,01,00,000/- for its business operation. The property will be put to use in the coming quarters.
8	The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

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



  
**Mr Amit Sheth**  
 Managing Director  
 DIN: 01468052

Place : Mumbai  
Date : 13th February, 2024

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.  
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

## STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE NINE MONTH ENDED DECEMBER 31, 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Nine Month Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a. Own Manufactured	2,714.54	3,332.76	3,706.62	8,987.12	8,660.35	12,129.77
b. Trading	2,949.76	2,285.66	2,377.15	7,432.33	4,109.12	4,728.61
<b>Net Sales/Income From Operation</b>	<b>5,664.30</b>	<b>5,618.43</b>	<b>6,083.76</b>	<b>16,419.45</b>	<b>12,769.47</b>	<b>16,858.38</b>
Segment Results						
a. Own Manufactured	235.29	592.95	1,190.66	972.26	2,057.18	2,605.31
b. Trading	828.78	560.66	223.93	2,404.76	322.07	420.57
c. Unallocable	-	-	-	-	-	-
Less: Interest and Finance Charges	28.88	22.17	25.19	81.12	78.18	103.34
<b>Total Segment Result before Tax</b>	<b>1,035.19</b>	<b>1,131.44</b>	<b>1,389.40</b>	<b>3,295.90</b>	<b>2,301.08</b>	<b>2,922.54</b>
<b>Less: Other Unallocable Expenditure</b>						
<b>Total Profit before Tax</b>	<b>1,035.19</b>	<b>1,131.44</b>	<b>1,389.40</b>	<b>3,295.90</b>	<b>2,301.08</b>	<b>2,922.54</b>
<b>Capital Employed (Segment Assets - Segment Liabilities)</b>						
a. Own Manufactured	6,825.97	6,978.79	4,639.35	6,825.97	4,639.35	6,163.62
b. Trading	3,873.42	2,583.81	1,220.19	3,873.42	1,220.19	1,085.43
c. Unallocable	1,006.41	1,098.70	365.19	1,006.41	365.19	1,745.52
<b>TOTAL CAPITAL EMPLOYED</b>	<b>11,705.79</b>	<b>10,661.30</b>	<b>6,224.74</b>	<b>11,705.79</b>	<b>6,224.74</b>	<b>8,994.58</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



*[Signature]*

Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 13th February, 2024

# FOCUS LIGHTING AND FIXTURES LIMITED

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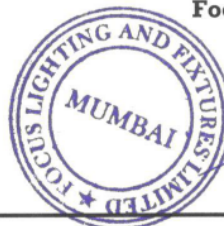
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## STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE NINE MONTH ENDED DECEMBER 31, 2023

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Nine Month Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Assets					
	a) Own Manufactured	8,732.16	8,645.17	7,009.01	8,732.16	7,009.01
	b) Traded Goods	8,064.78	4,031.38	2,678.44	8,064.78	2,678.44
2	Other Un-allocable Assets	1,392.56	1,572.14	945.39	1,392.56	945.39
	<b>Total Segment Assets</b>	<b>18,189.50</b>	<b>14,248.69</b>	<b>10,632.85</b>	<b>18,189.50</b>	<b>10,632.85</b>
3	Segment Liabilities					
	a) Own Manufactured	1,906.19	1,666.39	2,369.66	1,906.19	2,369.66
	b) Traded Goods	4,191.36	1,447.57	1,458.25	4,191.36	1,458.25
4	Other Un-allocable Liabilities	386.16	473.43	580.20	386.16	580.20
	<b>Total Segment Liabilities</b>	<b>6,483.71</b>	<b>3,587.39</b>	<b>4,408.11</b>	<b>6,483.71</b>	<b>4,408.11</b>

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



Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 13th February, 2024



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

**Independent Auditor's Limited 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**

**Limited 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 December 31, 2023 and year to date from April 01, 2023 to December 31, 2023 (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.
4. 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.

**For N P Patwa and Company**

**Chartered Accountants**

**ICAI Firm registration number: 107845W**

*J. Shah*

**Jitendra Shah**

**Partner, Membership No.: 042384**

**UDIN: 24042384BKAKQW7865**

**Mumbai, Dated February 13, 2024**



# FOCUS LIGHTING AND FIXTURES LIMITED

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

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTH ENDED 31st DECEMBER 2023

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Standalone					
	Quarter ended			Nine Months Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income</b>						
Revenue from Operations	3,046.12	4,473.57	5,846.36	11,950.80	12,187.32	16,215.90
Other Income	121.99	119.86	13.67	371.29	67.52	70.88
<b>Total Income</b>	<b>3,168.11</b>	<b>4,593.43</b>	<b>5,860.03</b>	<b>12,322.09</b>	<b>12,254.84</b>	<b>16,286.78</b>
<b>2 Expenses</b>						
Cost of Materials Consumed	1,411.19	1,370.47	2,001.31	4,582.11	4,731.21	6,665.77
Purchase of stock in trade	358.49	1,104.54	1,493.18	2,299.46	2,655.08	3,262.43
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-60.14	114.05	-62.25	3.38	-408.53	-657.50
Employee Benefits Expense	570.54	449.34	442.73	1,514.35	1,241.93	1,711.98
Finance costs	21.06	19.10	23.03	67.12	73.69	92.39
Depreciation and Amortisation Expenses	158.67	146.11	109.12	411.24	296.94	426.35
Other Expenses	597.49	660.58	492.81	1,905.67	1,337.44	1,888.88
<b>Total Expenses</b>	<b>3,057.29</b>	<b>3,864.18</b>	<b>4,499.92</b>	<b>10,783.33</b>	<b>9,927.77</b>	<b>13,390.30</b>
<b>3 Profit / (loss) before exceptional items and tax (1-2)</b>	<b>110.82</b>	<b>729.25</b>	<b>1,360.11</b>	<b>1,538.76</b>	<b>2,327.06</b>	<b>2,896.49</b>
<b>4 Exceptional item</b>	-	-	-	-	-	-
<b>5 Profit / (loss) before tax(3-4)</b>	<b>110.82</b>	<b>729.25</b>	<b>1,360.11</b>	<b>1,538.76</b>	<b>2,327.06</b>	<b>2,896.49</b>
<b>6 Tax Expenses</b>						
- Current Tax	33.96	198.41	349.75	412.14	638.78	728.33
- Previous Year Tax	64.47	-	-	64.47	3.41	3.41
- MAT Credit	-	-	-	-	-	-
Entitlement/Reversal	-	-	-	-	-	-
- Deferred Tax	-31.98	-26.23	11.11	-11.26	-119.10	-78.44
<b>Total Tax Expenses / (Income)</b>	<b>66.46</b>	<b>172.18</b>	<b>360.85</b>	<b>465.36</b>	<b>523.09</b>	<b>653.29</b>
<b>7 Profit / (loss) for the Period from continuing operations (5-6)</b>	<b>44.36</b>	<b>557.08</b>	<b>999.25</b>	<b>1,073.40</b>	<b>1,803.97</b>	<b>2,243.20</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>44.36</b>	<b>557.08</b>	<b>999.25</b>	<b>1,073.40</b>	<b>1,803.97</b>	<b>2,243.20</b>
<b>12 Other comprehensive income</b>						
Items that will not be reclassified subsequently to Profit or Loss						
<b>i.</b>						
<b>ii.</b> Actuarial Gain on Defined Plan Liability			64.88		64.88	64.88
<b>iii.</b> Income tax on Actuarial Loss			16.33		16.33	16.33
<b>iv.</b> Actuarial Loss on Defined Plan Liability			-77.67		18.75	15.06
<b>v.</b> Income tax on Actuarial Loss			19.55		-4.72	-4.72
<b>13 Total Comprehensive Income for the Period (11+12)</b>	<b>44.36</b>	<b>557.08</b>	<b>1,105.92</b>	<b>1,073.40</b>	<b>1,838.49</b>	<b>2,281.41</b>



# 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 NINE MONTH ENDED 31st DECEMBER 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Standalone					
	Quarter ended			Nine Months Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Reserves Excluding revaluation Reserves						
Earnings per share before exception items-						
(1) Basic (in')	0.07	4.26	10.81	1.64	17.97	17.48
(2) Diluted (in')	0.07	3.95	10.26	1.61	17.06	16.21
Earnings per share before exception items-	-	-	-	-	-	-
(1) Basic (in')	0.07	4.26	10.81	1.64	17.97	17.48
(2) Diluted (in')	0.07	3.95	10.26	1.61	17.06	16.21
Number of Shares	6,54,60,575	1,30,92,115	1,02,33,300	6,54,60,575	1,02,33,300	1,30,50,115
Paid up Equity Share Capital	13,09,21,150	13,09,21,150	10,23,33,000	13,09,21,150	10,23,33,000	13,05,01,150
Paid-up Value per Equity Share	Rs.2/-	Rs. 10/-	Rs. 10/-	Rs.2/-	Rs. 10/-	Rs. 10/-

### Notes :-

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 13th February, 2024.
2	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.
3	Statutory Auditor of the company has carried out the Limited Review of this Statement is as per Regulation 33 of the SEBI ( Listing Obligations and Disclosures Requirments) Regulations, 2015
4	During the quarter ended 31.12.2023, pursuant to sub-division of Equity Shares, the face value and paid-up value of the equity shares of the Company is changed from Rs. 10/- per share to Rs. 2/- per share w.e.f. October 06, 2023. Therefore, the face value and paid-up value of the equity shares for the quarter ended 31.12.2023 and for the nine-month ended 31.12.2023 is Rs 2 and for the quarter ended 30.09.2023, 31.12.2022, for the nine months ended 31.12.2022 and for the year ended 31.03.2023 is Rs. 10/- per share.
5	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, 9,95,000 equity shares are vested.  During the quarter the company has allotted 8,20,000 Equity Shares and cumulatively allotted 13,07,500 Equity Shares to the FLFL Employee Welfare Trust till the end of financial period on 31.12.2023. The employees have subscribed to the 4,87,500 equity shares and balance 8,20,000 equity shares are standing in the FLFL Employee's Welfare Trust.
6	During the quarter ended 31.12.2023, 8,20,000 Equity Shares were allotted to FLFL Employee Welfare Trust on 20.11.2023 on the basis of Company's Employee Stock Option Scheme of 2019. The employees were given options to subscribe the shares, which the employees have not yet exercised. The paid-up Capital of 6,54,60,575 Equity shares is net of 820000 Equity Shares allotted to ESOP trust pending the exercise of Options by the employees.
7	The Company has entered into a transaction for acquisition of immovable property by registered agreement dated 26.12.2023 for a value of Rs. 15,01,00,000/- for its business operation. The property will be put to use in the coming quarters.
8	The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

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



*(Signature)*  
Mr Arnit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 13th February, 2024

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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## STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE NINE MONTH ENDED DECEMBER 31, 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Nine Monthly		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a. Own Manufactured	2,714.54	3,332.76	3,706.62	8,987.12	8,660.35	12,129.77
b. Trading	331.58	1,140.81	2,139.74	2,963.68	3,526.96	4,086.13
<b>Net Sales/Income From Operation</b>	<b>3,046.12</b>	<b>4,473.57</b>	<b>5,846.36</b>	<b>11,950.80</b>	<b>12,187.32</b>	<b>16,215.90</b>
Segment Results						
a. Own Manufactured	235.29	592.95	1,190.66	972.26	2,057.18	2,605.31
b. Trading	-103.42	155.40	192.47	633.61	343.57	383.56
c. Unallocable		-				
Less: Interest and Finance Charges	21.06	19.10	23.03	67.12	73.69	92.39
<b>Total Segment Result before Tax</b>	<b>110.82</b>	<b>729.25</b>	<b>1,360.11</b>	<b>1,538.76</b>	<b>2,327.06</b>	<b>2,896.49</b>
<b>Less: Other Unallocable Expenditure</b>						
<b>Total Profit before Tax</b>	<b>110.82</b>	<b>729.25</b>	<b>1,360.11</b>	<b>1,538.76</b>	<b>2,327.06</b>	<b>2,896.49</b>
<b>Capital Employed</b> (Segment Assets - Segment Liabilities)						
a. Own Manufactured	6,759.02	6,978.79	4,639.35	6,759.02	4,639.35	6,163.62
b. Trading	2,144.19	1,743.03	1,295.01	2,144.19	1,295.01	1,124.13
c. Unallocable	1,175.17	1,239.31	437.33	1,175.17	437.33	1,813.63
<b>TOTAL CAPITAL EMPLOYED</b>	<b>10,078.38</b>	<b>9,961.13</b>	<b>6,371.69</b>	<b>10,078.38</b>	<b>6,371.69</b>	<b>9,101.38</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



*(Signature)*

Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 13th February, 2024

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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## STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE NINE MONTH ENDED DECEMBER 31, 2023

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Nine Monthly		Year Ended	
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1	Segment Assets						
	a) Own Manufactured	8,665.20	8,645.17	7,009.01	8,665.20	7,009.01	7,904.62
	b) Traded Goods	4,448.65	2,924.57	2,797.78	4,448.65	2,797.78	2,646.83
2	Other Un-allocable Assets	1,460.51	1,616.27	1,017.53	1,460.51	1,017.53	2,205.96
	<b>Total Segment Assets</b>	<b>14,574.36</b>	<b>13,186.01</b>	<b>10,824.33</b>	<b>14,574.36</b>	<b>10,824.33</b>	<b>12,757.42</b>
3	Segment Liabilities						
	a) Own Manufactured	1,906.19	1,666.39	2,369.66	1,906.19	2,369.66	1,741.00
	b) Traded Goods	2,304.46	1,181.53	1,502.77	2,304.46	1,502.77	1,522.70
4	Other Un-allocable Liabilities	285.34	376.96	580.20	285.34	580.20	392.33
	<b>Total Segment Liabilities</b>	<b>4,495.99</b>	<b>3,224.88</b>	<b>4,452.64</b>	<b>4,495.99</b>	<b>4,452.64</b>	<b>3,656.04</b>

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



*(Signature)*

Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai

Date : 13th February, 2024