

Date: 24th May, 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 24th May, 2024 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

With reference to the above-mentioned subject, this is to inform you that Board of Directors of the Company at their meeting held today i.e. Friday, 24th May, 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 Audited Standalone and Consolidated Financial Results along with Auditor's Report for the Quarter and Financial Year ended 31st March, 2024. A copy of the results along with the Audit Report issued by the Statutory Auditor of the Company and declaration by the Company for the Audit Report with Unmodified Opinion is enclosed herewith.

2. Re-appointment of M/s. Nandola & Co., Practicing Chartered Accountant as the Internal Auditor of the Company for the Financial Year 2024-25. Their Brief Profile is enclosed as **Annexure I**.

3. Re-appointment of M/s. Rathod & Co., Practicing Company Secretaries, having valid Peer Review certificate No. 1762/2022, as the Secretarial Auditor of the Company for the Financial Year 2024-25. Their Brief Profile is enclosed as **Annexure II**.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023 along with the brief profile is enclosed in this letter.

The Board Meeting commenced at 3:30 P.M. and concluded at 05:20 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



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

Work
Survey No.396/24, Plot no.71/72,
New Ahmedabad Industrial estate,
NH8A, Behind Zydus research centre,
Moraiya, Dist.Sanand,
Gujarat - 382213. India

CIN L31500MH2005PLC155278

T +91 22 2686 5671-6 **E** info@pluslighttech.com
W focuslightingandfixtures.com

ANNEXURE-I

Details for Re-appointment of Nandola & Co, Chartered Accountants as the Internal Auditor of the Company.

(Pursuant to SEBI (LODR) Regulations, 2015 read with SEBI Circular No SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated 13th July, 2015)

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise.	Re-Appointment
2.	Date of Appointment/ re-appointment/cessation (as applicable) & term of appointment/re-appointment.	1 st April, 2024 The terms of re-appointment of M/s. Nandola & Co are for the Financial Year 2024-25.
3.	Brief Profile (In case of appointment).	Nandola & Co. ("NC") is a Chartered Accountant firm advising corporates and entrepreneurs in area of Accounting, Audit, Tax & Regulatory Services having an experience of more than 7 years.
4.	Disclosure of relationships between Directors (in case of appointment of a Director).	Not Applicable



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ANNEXURE-II

Details for Re-Appointment of M/s. Rathod & Co., Practicing Company Secretaries as the Secretarial Auditor of the Company.*(Pursuant to SEBI (LODR) Regulations, 2015 read with SEBI Circular No SEBI/HO/CFD/CFDPoD-1/P/CIR/2023/123 dated 13th July, 2015)*

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise.	Re-Appointment
2.	Date of Appointment/ re-appointment/cessation (as applicable) & term of appointment/re-appointment.	1 st April, 2024 The terms of re-appointment of M/s. Rathod & Co are for the Financial Year 2024-25.
3.	Brief Profile (In case of appointment)	CS Chirag Vinodbhai Rathod, an Associate Member of ICSI, B. Com and LLB graduate is an aspiring professional practicing since March 2018. He is the proprietor of Rathod & Co., Practicing Company Secretaries. Rathod & Co. is an emerging proprietary concern, pioneered in providing one stop integrated Corporate Compliance, Secretarial, Legal & Advisory Services.
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable





DATE : _____

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF
CONSOLIDATED FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF

FOCUS LIGHTING AND FIXTURES LIMITED

Opinion

We have audited the accompanying annual statement of Consolidated Financial Results of FOCUS LIGHTING AND FIXTURES LIMITED (the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the quarter and year ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) includes the results of the subsidiaries viz. (1) Plus Light Tech FZE, UAE, wholly owned subsidiary (2) Focus Lighting and Fixtures PTE Limited, Singapore, wholly owned subsidiary (3) Xandos Lighting and Fixtures Private Limited, India ;
- (ii) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of 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 (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results

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under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial results.

Management's Responsibilities for the Consolidated Financial Results

These consolidated financial results have been prepared on the basis of the consolidated annual financial statement.

The Holding Company's Management and the Board of Directors are responsible for the preparation and presentation of these consolidated annual financial results that give a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and 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 each 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 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 annual 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 annual financial results by the Management and the Board of Directors of the Holding Company, as aforesaid

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities 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 Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards 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 this Consolidated Financial Results.

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

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls 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 such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates 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.
- Obtain sufficient appropriate audit evidence regarding the 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.

We communicate with those charged with governance of the 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

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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 No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

- a. The consolidated annual financial results include the audited financial results/ financial information of two (2) subsidiaries, whose financials results / financial information reflect total assets (before consolidation adjustments) of Rs. 2996.13 Lacs as at 31 March 2024, total revenue (before consolidation adjustments) of Rs.1048.40 and Rs.5880.46 Lacs for the quarter and year ended 31st March,2024 respectively and total net profit after tax (before consolidation adjustments) of Rs. 89.51 and Rs. 1337.20 Lacs for the quarter and year ended 31st March,2024 respectively, total comprehensive income / (loss) of Rs. Nil and Rs Nil for the quarter and the year ended March 31, 2024 respectively and net cash inflow (before consolidation adjustments) of Rs. 7.80 Lacs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors. The independent auditor's reports on financial statements of these entities have been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

- b. The consolidated financial results include the unaudited financial statements/ financial information of one (1) subsidiary, whose financial statements / financial information reflect total assets of Rs. 3357.57 Lacs as at March 31, 2024 and total revenues of Rs. 1761.32 Lacs and Rs. 3401.72 Lacs for the quarter and the year ended March 31, 2024 respectively, total net profit / (loss) after tax of Rs. 894.02 Lacs and Rs.1403.47 Lacs for the quarter and the year ended March 31, 2024 respectively and total comprehensive income / (loss) of Rs. Nil Lacs and Rs. Nil Lacs for the quarter and the year ended March 31, 2024 respectively and net cash inflows (net) of Rs. 75.93 Lacs for the year ended March 31, 2024, as considered in the Statement. These financial statements/ financial information are unaudited and have been furnished to us by the Management and our opinion and conclusion on the Statement, in so far as

b

it relates to the amounts and disclosures included in respect of these subsidiary is based solely on such unaudited financial statements/financial information and the procedures performed by us are as stated in paragraph above.

- c. Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.
- d. The consolidated annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For N P Patwa and Company

Chartered Accountants

FRN 107845W

J. C. Shah

Jitendra Shah

Partner, M No 042384

UDIN 24042384 & RAK SX 3448

Place : Mumbai

Date : 24.05.2024



FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

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

CONSOLIDATED AUDITED BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2024

(Rs in Lakhs)

Particulars	Year Ended (Audited) 31-Mar-24	Year Ended (Audited) 31-Mar-23
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipments	1,919.17	1,586.41
(b) Capital Work-In-progress	1,913.99	195.67
(c) Intangible Assest	2.58	29.14
(d) Right-of-use Assets	224.03	449.06
(e) Financial Assets		
(i) Investments	556.69	1,051.57
(ii) Trade receivables		
(iii) Loans	87.28	102.31
(iv) Others Financial Assets	105.09	90.22
(f) Deferred Tax Assets (net)	146.82	227.67
(g) Other Non Current Assets	23.44	21.19
(h) Income Tax Asset (net)		
Total Non-Current Assets	4,979.09	3,753.24
Current Assets		
(a) Inventories	4,354.26	3,850.76
(b) Financial Assets	-	
(i) Investments	-	
(ii) Trade Receivables	8,570.09	3,161.31
(iii) Cash and Cash Equivalents	257.18	735.11
(iv) Other Balances with Banks other then (iii) above	-	-
(v) Loans	115.84	83.43
(vi) Others	-	-
(c) Current Tax Assets (net)	-	
(d) Other Current Assets	750.75	1,191.33
Total Current Assets	14,048.12	9,021.94
TOTAL ASSETS	19,027.20	12,775.18



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FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

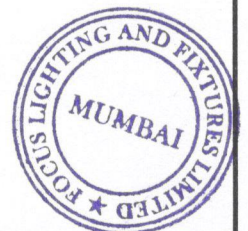
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CONSOLIDATED AUDITED BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2024

(Rs in Lakhs)

Particulars	Year Ended (Audited) 31-Mar-24	Year Ended (Audited) 31-Mar-23
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,318.94	1,305.01
(b) Other Equity	11,548.19	7,689.57
Total Equity	12,867.13	8,994.58
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,142.69	-
(ii) Trade Payable	-	-
(iii) Other financial Liabilities	286.62	512.66
(b) Provisions	144.26	118.12
(c) Other Non-Current Liabilities	-	-
(d) Deferred Tax Liabilities (net)	-	-
Total Non-Current Liabilities	1,573.56	630.78
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	141.65	295.00
(ii) Trade Payables	3,160.06	1,721.29
(iii) Other Financial Liabilities	333.74	377.74
(b) Provisions	157.77	43.99
(c) Other Current Liabilities	712.89	472.73
(d) Current Tax Liabilities (net)	80.41	239.07
Total Current Liabilities	4,586.52	3,149.82
TOTAL EQUITY AND LIABILITIES	19,027.20	12,775.18

By order of the Board of Directors
Focus Lighting and Fixtures LimitedPlace : Mumbai
Date : 24th May, 2024
Mr Amit Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2024

(Rs.in Lakhs except EPS and Share Capital)

Particulars		Consolidated				
		Quarter ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from Operations	5,961.65	5,664.30	4,088.91	22,381.10	16,858.38
	Other Income	68.62	241.56	21.93	622.52	137.73
	Total Income	6,030.27	5,905.86	4,110.84	23,003.62	16,996.12
2	Expenses					
	Cost of Materials Consumed	1,042.62	1,411.19	1,934.56	5,624.73	6,665.77
	Purchase of stock in trade	1,813.89	2,310.85	628.93	6,492.94	3,345.70
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	302.17	-399.89	-475.96	210.68	-757.24
	Employee Benefits Expense	645.96	664.75	562.12	2,492.49	2,105.72
	Finance costs	40.30	28.88	22.14	121.42	103.34
	Depreciation and Amortisation Expenses	173.14	229.25	139.66	677.03	458.65
	Other Expenses	838.46	625.63	653.21	2,914.70	2,151.65
	Total Expenses	4,856.54	4,870.67	3,464.66	18,533.98	14,073.58
3	Profit / (loss) before exceptional items and tax (1-2)	1,173.74	1,035.19	646.18	4,469.64	2,922.54
4	Prior Period Adjustment					
5	Profit / (loss) before tax(3-4)	1,173.74	1,035.19	646.18	4,469.64	2,922.54
6	Tax Expenses					
	- Current Tax	35.71	33.96	89.55	447.85	728.33
	- Previous Year Tax	4.52	64.47	-	68.99	3.41
	- MAT Credit	-	-	-	-	-
	Entitlement/Reversal					
	- Deferred Tax	92.11	-31.98	40.65	80.85	-78.44
	Total Tax Expenses / (Income)	132.33	66.46	130.20	597.69	653.29
7	Profit / (loss) for the Period from continuing operations (5-6)	1,041.40	968.73	515.98	3,871.95	2,269.25
8	Profit / (loss) from discontinuing operations					
9	Tax expense of discontinuing operations					
10	Profit / (loss) from discontinuing operations after tax (8-9)					
11	Profit / (loss) for the period (7+10)	1,041.40	968.73	515.98	3,871.95	2,269.25
	Less / Add : Income attributable to uncontrolled interest	29.50	-0.39	22.20	45.59	46.92
		1,070.90	968.34	538.17	3,917.53	2,316.17
12	Other comprehensive income					
i.	Items that will not be reclassified subsequently to Profit or Loss					
ii.	Foreign Exchange Gain	0.20	-0.76	-0.00	-1.24	6.09
iii.	Actuarial Gain on Defined Plan Liability	6.54			6.54	64.88
iv.	Income tax on Actuarial Loss	-1.65			-1.65	16.33
v.	Actuarial Loss on Defined Plan Liability	-		-3.69		15.06
vi.	Income tax on Actuarial Loss					-4.72
13	Total Comprehensive Income for the Period (11+12)	1,075.99	967.58	541.87	3,921.19	2,360.47



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FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

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

AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED 31ST MARCH 2024

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Consolidated				
		Quarter ended			Year Ended	
		31.03.2024	31.12.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
	Earnings per share before exception items-					
	(1) Basic (in')	1.64	1.48	0.32	5.99	18.09
	(2) Diluted (in')	1.62	1.46	-0.11	5.90	16.77
	Earnings per share before exception items-					
	(1) Basic (in')	1.64	1.48	0.32	5.99	18.09
	(2) Diluted (in')	1.62	1.46	-0.11	5.90	16.77
	Number of Shares	6,59,46,825	6,54,60,575	1,30,50,115	6,59,46,825	1,30,50,115
	Paid up Equity Share Capital	13,18,93,650	13,09,21,150	13,05,01,150	13,18,93,650	13,05,01,150
	Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs. 10/-	Rs.2/-	Rs. 10/-

Notes

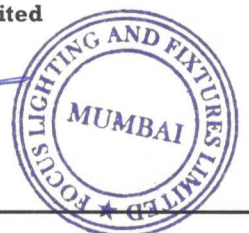
- 1 The audited Consolidated Financial Results and Segment Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on 24th May,2024
- 2 In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.
- 3 The Audited 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 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 31.03.2024 & 31.12.2023 and for the year ended 31.03.2024 is Rs 2/- per equity shares fully paid up and for the quarter ended 30.09.2023, 31.12.2022, for the year ended 31.03.2023 the face value is Rs. 10/- per equity 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 ended 31/12/2023 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 year ended on 31.03.2024. The employees have subscribed to the 9,73,750 equity shares and balance 3,33,750 equity shares are standing in the FLFL Employee's Welfare Trust.
- 6 Of the total of 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 and Employees have exercised their right for 4,86,250 Equity Shares and balance 3,33,750 are remains allotted to FLFL Employee Welfare Trust. The paid -up Capital of 6,59,46,825 Equity shares is net of 3,33,750 Equity Shares allotted to ESOP trust pending the exercise of Options by the employees.
- 7 The Figures for the Quarter ended 31.03.2024 are the balancing figures between the audited financial figures for full year ended 31.03.2024 and for nine months period ended 31.12.2023.
- 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 Amit Sheth
Managing Director
DIN: 01468052**



**Place : Mumbai
Date : 24th May, 2024**

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF CONSOLIDATED AUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Year Ended	
	31/03/2024	31/12/2023	31/03/2023	31/03/2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
1 Segment Assets					
a) Own Manufactured	8,104.74	8,732.16	7,904.62	8,104.74	7,904.62
b) Traded Goods	8,223.00	8,064.78	2,732.71	8,223.00	2,732.71
2 Other Un-allocable Assets	2,142.77	1,392.56	2,137.85	2,142.77	2,137.85
Total Segment Assets	18,470.51	18,189.50	12,775.18	18,470.51	12,775.18
3 Segment Liabilities					
a) Own Manufactured	1,231.39	1,906.19	1,741.00	1,231.39	1,741.00
b) Traded Goods	3,415.00	4,191.36	1,647.27	3,415.00	1,647.27
4 Other Un-allocable Liabilities	1,513.70	386.16	392.33	1,513.70	392.33
Total Segment Liabilities	6,160.08	6,483.71	3,780.61	6,160.08	3,780.61

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

Place : Mumbai
Date : 24th May, 2024


Mr Amit Sheth
Managing Director
DIN: 01468052



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 CONSOLIDATED AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR YEAR ENDED MARCH 31, 2024

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Year Ended	
	31/03/2024	31/12/2023	31/03/2023	31.03.2024	31.03.2023
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
a. Own Manufactured	2,304.83	2,714.54	3,469.42	11,291.95	12,129.77
b. Trading	3,656.82	2,949.76	619.50	11,089.15	4,728.61
Net Sales/Income From Operation	5,961.65	5,664.30	4,088.91	22,381.10	16,858.38
Segment Results					
a. Own Manufactured	185.55	235.29	548.13	1,157.81	2,605.31
b. Trading	1,028.48	828.78	98.49	3,433.24	420.57
c. Unallocable		-	-		-
Less: Interest and Finance Charges	40.30	28.88	25.16	121.42	103.34
Total Segment Result before Tax	1,173.74	1,035.19	621.46	4,469.64	2,922.54
Less: Other Unallocable Expenditure					
Total Profit before Tax	1,173.74	1,035.19	621.46	4,469.64	2,922.54
Capital Employed (Segment Assets - Segment Liabilities)					
a. Own Manufactured	6,873.35	6,825.97	6,163.62	6,873.35	6,163.62
b. Trading	4,808.01	3,873.42	1,085.43	4,808.01	1,085.43
c. Unallocable	629.08	157.27	1,745.52	629.08	1,745.52
TOTAL CAPITAL EMPLOYED	12,310.43	10,856.66	8,994.58	12,310.43	8,994.58

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 : 24th May, 2024


Mr Anil Sheth
Managing Director
DIN: 01468052



FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
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E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

Consolidated Cash Flow Statement For The Year Ended 31st March, 2024

		(Rs in Lakhs)	
	Particulars	31-03-2024	31-03-2023
A.	Cash Flow from Operating Activities		
	Net profit before Tax as per Profit & Loss Account	4,272.64	2,922.54
	Adjusted for:		-
	Depreciation	677.03	458.65
	Assets Write off	-	14.23
	Employee Benefit Expenses	6.54	49.82
	Provision for Doubtful Debts	-136.15	99.00
	(Profit)/Loss on sale of Assets		-0.88
	Dividend	195.75	-50.68
	ESOP Expenses	145.79	-
	Finance Cost	121.42	103.34
	Operating Profit before Working Capital Changes	5,283.01	3,596.02
	Adjusted for:		
	(Increase)/ Decrease in Inventories	-503.50	-1,487.35
	(Increase)/ Decrease in Trade receivables	-5,272.62	-789.16
	(Increase)/ Decrease in Other Current assets	440.57	-54.70
	(Increase)/ Decrease in Current Loans given	-32.41	-49.22
	(Increase)/ Decrease in Other Non Current assets	-2.25	-1,047.65
	(Increase)/ Decrease in Other Financial assets (non -current)	-14.87	
	Increase/ (Decrease) in Provision (current)	113.78	-36.93
	Increase/ (Decrease) in Trade Payables	1,438.77	-886.71
	Increase/ (Decrease) in Other Current Liabilities	240.16	-157.74
	Increase/ (Decrease) in Other Non- current financial liabilities	-226.05	143.03
	Increase/ (Decrease) in Other current financial liabilities	-44.00	45.64
	Increase/ (Decrease) in Provision (non-current)	26.14	14.81
	Increase/ (Decrease) in Short Term Borrowings	-153.36	74.67
	(Increase)/ Decrease in Other Non-Current Assets	-	-
		1,293.38	-635.30
	Less: Taxes Paid	677.15	743.34
	Cash Flow from Operating Activities (A)	616.23	-1,378.65
B.	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	-2,476.50	-987.51
	Sales Proceeds form Fixed Assets		1.64
	FD with Banks and Other Investment	494.88	-
	Currency Fluctuation	-40.81	9.75
	Net Cash used in Investing Activities (B)	-2,022.44	-976.12



[Handwritten Signature]

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

Consolidated Cash Flow Statement For The Year Ended 31st March, 2024

(Rs in Lakhs)

	Particulars	31-03-2024	31-03-2023
C.	Cash Flow from Financing Activities		
	Issue of Equity share Capital		
	Repayment/Received of long term loans & advances	1,157.71	-72.75
	Preferential Allotment of Shares and ESOP	87.73	3,203.09
	Finance Cost	-121.42	-103.34
	Dividend	-195.75	
	Currency Fluctuation	-	-
	Net Cash used in Financing Activities (C)	928.27	3,027.00
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-477.93	672.24
	Opening Balance of Cash and Cash Equivalents	735.11	62.88
	Closing Balance of Cash and Cash Equivalents	257.18	735.12

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.

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

Place : Mumbai
Date : 24th May, 2024


Mr Amit Sheth
Managing Director
DIN: 01468052





DATE : _____

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE
FINANCIAL RESULTS**

TO THE BOARD OF DIRECTORS OF

FOCUS LIGHTING AND FIXTURES LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **FOCUS LIGHTING AND FIXTURES LIMITED** (the "Company"), for the quarter and year ended March 31, 2024 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2024.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of 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 ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2024 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim

condensed standalone financial statements for the three months and year ended March 31, 2024. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2024 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 Ind AS, 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 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 the 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 is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is 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 liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

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 this Standalone Financial Results.

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

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

6

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Company 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 Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

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.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2024 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For N P Patwa and Company

Chartered Accountants

FRN 107845W



Jitendra Shah

Partner

M No 042384



Date 24.05.2024

Place : Mumbai

UDIN 24042384BKAKSW5438

FOCUS LIGHTING AND FIXTURES LIMITED

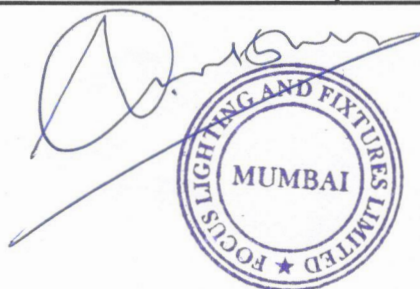
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STANDALONE AUDITED BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2024

(Rs.in Lakhs)

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Audited	Audited
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipments	1,918.43	1,578.63
(c) Capital Work-In-progress	1,913.99	195.67
(b) Intangible Assets	2.58	29.14
(d) Right-of-use Assets	224.03	359.98
(e) Financial Assets		
(i) Investments	619.29	1,114.16
(ii) Trade receivables		
(iii) Loans	342.49	313.36
(iv) Others Financial Assets	75.15	61.43
(f) Deferred Tax Assets (net)	146.82	227.67
(g) Other Non Current Assets	23.44	21.19
(h) Income Tax Asset (net)		
Total Non-Current Assets	5,266.21	3,901.23
Current Assets		
(a) Inventories	4,156.64	3,457.57
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	3,435.02	3,550.41
(iii) Cash and Cash Equivalents	81.08	642.74
(iv) Other Balances with Banks other than (iii) above	-	-
(v) Loans	114.70	82.36
(vi) Others Current Financial Assets	-	-
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	746.67	1,123.10
Total Current Assets	8,534.11	8,856.18
TOTAL ASSETS	13,800.32	12,757.42



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STANDALONE AUDITED BALANCE SHEET FOR THE YEAR ENDED 31st MARCH 2024

(Rs.in Lakhs)

Particulars	As at 31st March, 2024	As at 31st March, 2023
	Audited	Audited
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,318.94	1,305.01
(b) Other Equity	8,956.37	7,796.37
Total Equity	10,275.31	9,101.38
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,142.69	-
(ii) Trade Payable	-	-
(iii) Other financial Liabilities	286.62	420.58
(b) Provisions	144.26	118.12
(c) Other Non-Current Liabilities	-	-
(d) Deferred Tax Liabilities (net)	-	-
Total Non-Current Liabilities	1,573.56	538.69
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	99.14	295.00
(ii) Trade Payables	1,043.76	1,721.29
(iii) Other Financial Liabilities	357.56	488.80
(b) Provisions	51.23	43.99
(c) Other Current Financial Liabilities	319.35	329.19
(d) Current Tax Liabilities (net)	80.41	239.07
Total Current Liabilities	1,951.45	3,117.34
TOTAL EQUITY AND LIABILITIES	13,800.32	12,757.42

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

Place : Mumbai
Date : 24th May, 2024


Mr Amit Sheth
Managing Director
DIN: 01468052



FOCUS LIGHTING AND FIXTURES LIMITED

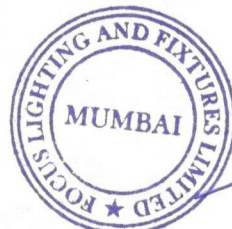
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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2024

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Standalone				
	Quarter ended			Year Ended	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
	Audited	Unaudited	Audited	Audited	Audited
1 Income					
Revenue from Operations	3,608.15	3,046.12	4,028.58	15,558.94	16,215.90
Other Income	44.88	121.99	3.36	416.17	70.88
Total Income	3,653.03	3,168.11	4,031.95	15,975.12	16,286.78
2 Expenses					
Cost of Materials Consumed	1,042.62	1,411.19	1,934.56	5,624.73	6,665.77
Purchase of stock in trade	992.70	358.49	607.35	3,292.16	3,262.43
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	11.73	-60.14	-248.97	15.11	-657.50
Employee Benefits Expense	551.71	570.54	470.05	2,066.06	1,711.98
Finance costs	39.60	21.06	18.70	106.71	92.39
Depreciation and Amortisation Expenses	172.66	158.67	129.41	583.90	426.35
Other Expenses	651.81	597.49	551.44	2,557.48	1,888.88
Total Expenses	3,462.82	3,057.29	3,462.53	14,246.15	13,390.30
3 Profit / (loss) before exceptional items and tax (1-2)	190.21	110.82	569.42	1,728.96	2,896.49
4 Exceptional item	-	-	-	-	-
5 Profit / (loss) before tax(3-4)	190.21	110.82	569.42	1,728.96	2,896.49
6 Tax Expenses					
- Current Tax	35.71	33.96	89.54	447.85	728.33
- Previous Year Tax	4.52	64.47		68.99	3.41
- MAT Credit	-	-	-	-	-
Entitlement/Reversal	-	-	-	-	-
- Deferred Tax	92.11	-31.98	40.65	80.85	-78.44
Total Tax Expenses / (Income)	132.33	66.46	130.20	597.69	653.29
7 Profit / (loss) for the Period from continuing operations (5-6)	57.87	44.36	439.22	1,131.27	2,243.20
8 Profit / (loss) from discontinuing operations	-	-	-	-	-
9 Tax expense of discontinuing operations	-	-	-	-	-
10 Profit / (loss) from discontinuing operations after tax (8-9)	-	-	-	-	-
11 Profit / (loss) for the period (7+10)	57.87	44.36	439.22	1,131.27	2,243.20
12 Other comprehensive income	6.54			6.54	
Items that will not be reclassified subsequently to Profit or Loss	-			-	
i. Actuarial Gain on Defined Plan Liability	-		-0.00	-	64.88
iii. Income tax on Actuarial Loss	-1.65			-1.65	16.33
iv. Actuarial Loss on Defined Plan Liability	-		-3.69	-	15.06
v. Income tax on Actuarial Loss	-			-	-4.72
13 Total Comprehensive Income for the Period (11+12)	62.77	44.36	442.92	1,136.16	2,281.41



[Handwritten Signature]

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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE YEAR ENDED 31st MARCH 2024

(Rs.in Lakhs except EPS and Share Capital)

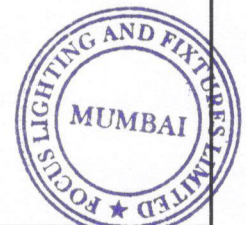
Particulars	Standalone				
	Quarter ended			Year Ended	
	31-03-2024 Audited	31-12-2023 Unaudited	31-03-2023 Audited	31-03-2024 Audited	31-03-2023 Audited
Reserves Excluding revaluation Reserves					
Earnings per share before exception items-					
(1) Basic (in')	0.10	0.07	3.39	1.74	17.48
(2) Diluted (in')	0.09	0.07	3.39	1.71	16.21
Earnings per share before exception items-					
(1) Basic (in')	0.10	0.07	3.39	1.74	17.48
(2) Diluted (in')	0.09	0.07	3.39	1.71	16.21
Number of Shares	6,59,46,825	6,54,60,575	1,30,50,115	6,59,46,825	1,30,50,115
Paid up Equity Share Capital	13,18,93,650	13,09,21,150	13,05,01,150	13,18,93,650	13,05,01,150
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs. 10/-	Rs.2/-	Rs. 10/-

Notes :-

1	The Audited 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 24th May,2024
2	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.
3	The Audited 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).
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 31.03.2024 & 31.12.2023 and for the year ended 31.03.2024 is Rs 2/- per equity shares fully paid up and for the quarter ended 30.09.2023, 31.12.2022, for the year ended 31.03.2023the face value is is Rs. 10/- per equity 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 ended 31/12/2023 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 year ended on 31.03.2024. The employees have subscribed to the 9,73,750 equity shares and balance 3,33,750 equity shares are standing in the FLFL Employee's Welfare Trust.
6	Of the total of 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 and Employees have exercised their right for 4,86,250 Equity Shares and balance 3,33,750 are remains allotted to FLFL Employee Welfare Trust. The paid -up Capital of 6,59,46,825 Equity shares is net of 3,33,750 Equity Shares allotted to ESOP trust pending the exercise of Options by the employees.
7	The Figures for the Quarter ended 31.03.2024 are the balancing figures between the audited financial figures for full year ended 31.03.2024 and for nine months period ended 31.12.2023
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. Armit Sheth
Managing Director
DIN: 01468052



Place : Mumbai

Date : 24th May, 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

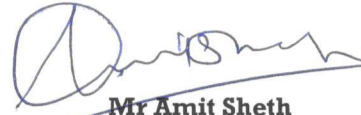
STATEMENT OF STANDALONE AUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2024

(Rs. in Lakhs except EPS and Share Capital)

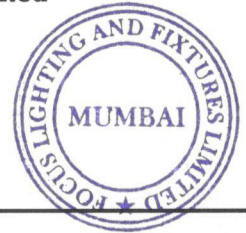
Particulars	Quarter ended			Year Ended		
	31.03.2024	31-12-2023	31-03-2023	31.03.2024	31.03.2023	
	Audited	Unaudited	Audited	Audited	Audited	
1	Segment Assets					
	a) Own Manufactured	8,104.46	8,665.20	7,904.62	8,104.46	7,904.62
	b) Traded Goods	2,974.60	4,448.65	2,646.83	2,974.60	2,646.83
2	Other Un-allocable Assets	2,721.26	1,460.51	2,205.96	2,721.26	2,205.96
	Total Segment Assets	13,800.32	14,574.36	12,757.42	13,800.32	12,757.42
3	Segment Liabilities					
	a) Own Manufactured	1,231.39	1,906.19	1,741.00	1,231.39	1,741.00
	b) Traded Goods	885.05	2,304.46	1,522.70	885.05	1,522.70
4	Other Un-allocable Liabilities	1,408.58	285.34	392.33	1,408.58	392.33
	Total Segment Liabilities	3,525.02	4,495.99	3,656.04	3,525.02	3,656.04

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

Place : Mumbai
Date : 24th May, 2024



Mr Amit Sheth
Managing Director
DIN: 01468052



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CIN: L31500MH2005PLC155278

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STATEMENT OF STANDALONE AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE YEAR ENDED MARCH 31, 2024

(Rs.in Lakhs except EPS and Share Capital)

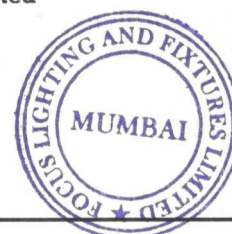
Particulars	Quarter ended			Year Ended	
	31-03-2024	31-12-2023	31-03-2023	31-03-2024	31-03-2023
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
a. Own Manufactured	2,304.83	2,714.54	3,469.42	11,291.95	12,129.77
b. Trading	1,303.31	331.58	559.17	4,266.99	4,086.13
Net Sales/Income From Operation	3,608.15	3,046.12	4,028.58	15,558.94	16,215.90
Segment Results					
a. Own Manufactured	185.28	235.29	548.13	1,157.53	2,605.31
b. Trading	44.53	-103.42	39.99	678.14	383.56
c. Unallocable		-			
Less: Interest and Finance Charges	39.60	21.06	18.69	106.71	92.39
Total Segment Result before Tax	190.21	110.82	569.42	1,728.96	2,896.49
Less: Other Unallocable Expenditure					
Total Profit before Tax	190.21	110.82	569.42	1,728.96	2,896.49
Capital Employed (Segment Assets - Segment Liabilities)					
a. Own Manufactured	6,873.07	6,759.02	6,163.62	6,873.07	6,163.62
b. Trading	2,089.55	2,144.19	1,124.13	2,089.55	1,124.13
c. Unallocable	1,312.68	1,175.17	1,813.63	1,312.68	1,813.63
TOTAL CAPITAL EMPLOYED	10,275.31	10,078.38	9,101.38	10,275.31	9,101.38

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 : 24th May, 2024


Mr Armit Sheth
Managing Director
DIN: 01468052



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CIN: L31500MH2005PLC155278

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STATEMENT OF STANDALONE AUDITED CASH FLOW FOR THE YEAR ENDED 31st March 2024

Particulars	31-Mar-2024	31-Mar-2023
A. Cash Flow from Operating Activities		
Net profit before Tax as per Profit & Loss Account	1,533.21	2,845.81
Adjusted for:		
Assets Write off	-	14.23
Depreciation	583.90	426.35
Employee Benefit Expenses	6.54	49.82
Provision for Doubtful Debts	-136.15	99.00
Dividend Paid	195.75	50.68
ESOP Expenses	145.79	23.43
Finance Cost	106.71	92.39
Operating Profit before Working Capital Changes	2,435.74	3,601.71
Adjusted for:		
(Increase)/ Decrease in Inventories	-699.07	-1,387.62
(Increase)/ Decrease in Trade receivables	251.55	-716.65
(Increase)/ Decrease in Other Current assets	376.42	2.49
Increase/ (Decrease) in Current Loans given	-32.35	-54.58
Increase/ (Decrease) in Other Financial assets Non Current	-13.72	-1,034.42
Increase/ (Decrease) in Other Non-Current Assets	-2.25	-
Increase/ (Decrease) in Provision	7.24	-36.93
Increase/ (Decrease) in Trade Payables	-677.54	-875.00
Increase/ (Decrease) in Short Term Borrowings	-195.86	74.66
Increase/ (Decrease) in Other Current Liabilities	-9.84	-25.35
Increase/ (Decrease) in Other current financial liabilities	-131.24	-252.80
Increase/ (Decrease) in Other non current financial liabilities	-133.96	50.95
Increase/ (Decrease) in Non Current Provision	26.14	14.81
	1,201.29	-638.72
Less: Taxes Paid	677.15	743.34
Cash Flow from Operating Activities (A)	524.14	-1,382.07
B. Cash Flow from Investing Activities		
Purchase of Fixed Assets	-2,479.51	-884.17
FD with Banks	494.88	-0.51
Sale of Fixed Assets	-	-
Net Cash used in Investing Activities (B)	-1,984.63	-884.68
C. Cash Flow from Financing Activities		
Issue of Equity share Capital		
Repayment/Received of long term loans & advances	1,113.55	-176.73
Dividend Paid	-195.75	-50.68
Finance Cost	-106.71	-92.39
Preferential Share Issue	87.73	3,203.09
Restatement of Foreign Exchange Loan		
Net Cash used in Financing Activities (C)	898.82	2,883.29
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-561.67	616.54
Opening Balance of Cash and Cash Equivalents	642.74	26.20
Closing Balance of Cash and Cash Equivalents	81.07	642.74

- The above Cash flow Statement has been prepared under the "Indirect Method" set out in Ind AS-7 on Statement of Cash flow.
- Previous year figures have been reclassified to confirm with current Year's presentation, wherever applicable.
- 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

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 24th May, 2024

