



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

**Independent Auditor's Review Report on review of Interim Financial Results**

**To**  
**The Board of Directors of**  
**Focus Lighting And Fixtures Limited**

We have reviewed the accompanying statement of unaudited Financial Results of **Focus Lighting And Fixtures Limited** for the half year ended 30<sup>th</sup> September, 2018 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations 2015, as modified by Circular No CIR/CFD/FAC/6/2016 dated 5<sup>th</sup> July, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibilities is to issue a report on these financial statements based on our review.

We conducted our review in accordance with Standard on Review Engagement (SRE) 2400, *Engagement to Review Financial statements* issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free from material misstatement. A review is limited primarily to enquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and 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 of unaudited financial results prepared in accordance with the applicable accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirement) Regulations 2015, as modified by Circular No CIR/CFD/FAC/6/2016 dated 5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

**Jitendra Shah**  
**Partner**

Mumbai

Dated 14<sup>th</sup> November, 2018

**FOCUS LIGHTING AND FIXTURES LIMITED**

CIN : U31500MH2005PTC155278

**STANDALONE UNAUDITED BALANCE SHEET FOR THE YEAR ENDED 30TH SEPTEMBER 2018**

(Rs in '000)

Particulars	Half Year Ended	Year Ended
	(UnAudited) 30-Sep-18	(Audited) 31-Mar-18
<b>EQUITY AND LIABILITIES</b>		
Shareholders' funds		
Share capital	33,786.00	33,786.00
Reserves and surplus	2,40,635.45	1,82,805.75
	2,74,421.45	2,16,591.75
Non-current liabilities		
(a) Long-term borrowings	-	-
(b) Deferred tax liabilities (Net)	369.92	369.92
(c) Other Long term liabilities	-	-
(d) Long-term provisions	-	-
	369.92	369.92
Current liabilities		
Short-term borrowings	36,218.67	22,087.84
Trade payables	1,40,667.94	1,16,584.51
Other current liabilities	39,001.36	37,146.76
Short term Provisions	12,000.00	7,169.80
	2,27,887.96	1,82,988.91
<b>TOTAL</b>	<b>5,02,679.32</b>	<b>3,99,950.58</b>
<b>ASSETS</b>		
Non-current assets		
(a) Fixed assets		
Tangible assets	1,26,227.70	32,448.66
Capital work-in-progress	2,257.99	43,396.97
	1,28,485.69	75,845.63
Financial Assets		
Investments	3,570.50	
(b) Non-current investments	-	0
(c) Deferred tax assets (net)	-	-
(d) Long-term loans and advances	-	-
(e) Other non-current assets		14,766.79
	1,32,056.19	90,612.42
Current Investment		
Inventories	74,839.36	74,374.54
Trade receivables	2,36,440.65	1,79,326.56
Cash and Cash equivalents	16,061.17	29,134.94
Short-term loans and advances	36,757.11	26,502.11
Other current assets	6,524.83	-
	3,70,623.13	3,09,338.16
<b>TOTAL</b>	<b>5,02,679.32</b>	<b>3,99,950.58</b>

For Focus Lighting and Fixtures Limited

  
**Mr Amit Sheth**  
Managing Director  
DIN 01468052

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

**Works**  
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**FOCUS LIGHTING AND FIXTURES LIMITED**

CIN : U31500MH2005PTC155278



STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE YEAR ENDED 30TH SEPTEMBER 2018

(Rs in '000)

Particulars	Half Year Ended 30-Sep-18 (Unaudited)	Half Year Ended 31-Mar-18 (Audited)	Half Year Ended 30-Sep-17 (Unaudited)	Year Ended 31-Mar-18 (Audited)
Revenue from operations	5,19,732.60	5,08,026.86	4,05,028.75	9,13,055.61
Other income	5,450.97	2,223.35	1,645.70	3,869.05
<b>Total Revenue</b>	<b>5,25,183.57</b>	<b>5,10,250.21</b>	<b>4,06,674.45</b>	<b>9,16,924.66</b>
<b>Expenses</b>				
Raw Material Consumption	1,39,449.94	1,34,158.29	66,813.04	2,00,971.33
Purchases of Stock-in-Trade	2,17,015.40	2,27,549.49	2,12,193.39	4,39,742.88
Changes in Inventories	-4,593.51	6,180.69	5,827.07	12,007.76
Employee benefits expense	29,943.46	42,004.28	30,816.12	72,820.40
Finance costs	3,555.58	1,401.28	1,637.87	3,039.15
Depreciation and amortization expense	6,017.06	4,702.83	3,079.98	7,782.81
Other expenses	50,730.23	47,348.85	34,638.70	81,987.55
<b>Total expenses</b>	<b>4,42,118.15</b>	<b>4,63,345.71</b>	<b>3,55,006.18</b>	<b>8,18,351.89</b>
Profit before exceptional, extraordinary and prior period items and tax	83,065.42	46,904.50	51,668.27	98,572.77
Prior Period Adjustment	-	-	-	919.35
Profit before tax	83,065.42	46,904.50	51,668.27	97,653.42
Tax expense:				
Current tax	24,500.00	20,219.01	16,181.88	36,400.89
Previous Year tax	735.73	997.97	87.83	1,085.80
Defferred Tax Assets	-	1,419.87	-1,419.83	1,419.87
Profit/(loss) for the period from continuing operations	57,829.69	24,267.65	36,818.38	58,746.85
Tax expense of discontinuing operations	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-
Profit/(loss) for the period	57,829.69	24,267.65	36,818.38	58,746.85
Earnings per equity share:				
Basic	17	7	11	18
Diluted	17	7	11	18

See accompanying notes to the consolidated financial results

Notes for standalone results

- 1) The aforesaid standalone financial results have been reviewed and approved by the Audit Committee and taken on record by Board of Directors in their meeting held on 14th November, 2018.
- 2) Information on investors complaints: Opening Balance - Nil, Received - Nil, Disposal - Nil, Pending - Nil.
- 3) The auditors have carried out the 'Limited Review' of the unaudited financial results for the half year ended 30.09.2018 as required under SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.
- 4) The segment results in respect of companies Manufacturing Segment as well as Trading Segment is given. The geographical segment is insignificant and therefore not considered reporting in segment result.
- 5) Figures for the previous period have been regrouped, wherever necessary, to correspond with the current period.

**For Focus Lighting and Fixtures Limited**

**Mr Amit Sheth**  
Managing Director  
DIN 01468052

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**FOCUS LIGHTING AND FIXTURE LIMITED**

Regd Office: 1007-1010, Corporate Avenue, Sonawala Road, Goregaon East, Mumbai 400 063

CIN : U31500MH2005PTC155278

REPORT ON STANDALONE SEGMENT REVENUE, SEGMENT RESULTS AND ASSETS & LIABILITIES STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2018

(Rs. In '000)

	Manufacturing				Trading				Exclusions			
	Half Year Ended 30-09-2018	Half Year Ended 31-03-2018	Half Year Ended 30-09-2017	Year Ended 31-03-2018	Half Year Ended 30-09-2018	Half Year Ended 31-03-2018	Half Year Ended 30-09-2017	Year Ended 31-03-2018	Half Year Ended 30-09-2018	Half Year Ended 31-03-2018	Half Year Ended 30-09-2017	Year Ended 31-03-2018
	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited	Unaudited	Unaudited	Unaudited	Audited
<b>REVENUE</b>												
External Sales	2,03,002.21	1,95,025.15	81,201.61	2,76,226.76	3,16,730.39	3,13,001.70	3,23,827.14	6,36,828.84				
Inter Segment Sales	-	-	-	-	-	-	-	-				
<b>Total Revenue</b>	<b>2,03,002.21</b>	<b>1,95,025.15</b>	<b>81,201.61</b>	<b>2,76,226.76</b>	<b>3,16,730.39</b>	<b>3,13,001.70</b>	<b>3,23,827.14</b>	<b>6,36,828.84</b>				
<b>RESULTS</b>												
Segment Results												
Unallocated Corporate Expenses												
Operating Profit	33,067.95	18,827.55	6,691.63	25,519.18	53,553.05	28,558.87	46,614.52	75,173.39				
Interest Expenses									3,555.58	1,401.28	1,637.87	3,039.15
Interest Income												
Income Taxes									25,235.73	24,056.67	14,849.89	38,906.56
Profit From Ordinary Activities	33,067.95	18,827.55	6,691.63	25,519.18	53,553.05	28,558.87	46,614.52	75,173.39	-28,791.31	-25,457.96	-16,487.76	-41,945.72
Extraordinary Items												
Net Profit	33,067.95	18,827.55	6,691.63	25,519.18	53,553.05	28,558.87	46,614.52	75,173.39	-28,791.31	-25,457.96	-16,487.76	-41,945.72
<b>OTHER INFORMATION</b>												
Segment Assets	2,11,287.21	5,615.90	38,205.32	43,821.21	2,87,821.62	3,686.50	2,58,313.89	2,62,000.39				
Unallocated Segment Corporate Assets									3,570.50	20,595.80	70,564.13	91,159.93
<b>Total Assets</b>	<b>2,11,287.21</b>	<b>5,615.90</b>	<b>38,205.32</b>	<b>43,821.21</b>	<b>2,87,821.62</b>	<b>3,686.50</b>	<b>2,58,313.89</b>	<b>2,62,000.39</b>	<b>3,570.50</b>	<b>20,595.80</b>	<b>70,564.13</b>	<b>91,159.93</b>
Segment Liability	63,279.29	28,367.81	18,943.52	47,311.33	1,52,608.67	-18,838.63	1,09,701.90	90,863.26				
Unallocated Segment Corporate Liability									369.92	-5,760.20	43,774.64	38,014.43
<b>Total Liabilities</b>	<b>63,279.29</b>	<b>28,367.81</b>	<b>18,943.52</b>	<b>47,311.33</b>	<b>1,52,608.67</b>	<b>-18,838.63</b>	<b>1,09,701.90</b>	<b>90,863.26</b>	<b>369.92</b>	<b>-5,760.20</b>	<b>43,774.64</b>	<b>38,014.43</b>
Capital Expenditure												
Depreciation	3,304.27	1,919.25	1,710.60	3,629.85	2,712.79	2,783.58	1,369.38	4,152.96				
Non Cash expenditure Other than Depreciation												

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