

May 30, 2024

To,  
**BSE LIMITED**  
Phiroze Jeejeebhoy towers,  
Dalal Street,  
Mumbai- 400 001.

**Scrip ID/ Code:** FOCUS/543312

**Subject:** Outcome of the Board Meeting held on Thursday, May 30, 2024

**Reference No:** Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held on today i.e. Thursday, May 30, 2024, at the registered Office of the Company situated at 703, Rajhans Complex, Nr. Kadiwala School, Ring Road, Surat-395002, Gujarat, have inter alia, discussed and approved the following major businesses:

1. Considered and approved Standalone Audited Financial Results for the Half Year and Year to date ended March 31, 2024, along with Auditor's Report thereon;

A copy of Financial Results along with Auditor's Report and Declaration regarding audit report(s) with an unmodified opinion thereupon is enclosed herewith.

The above information is also available on the website of the Company at [www.focusbsl.com](http://www.focusbsl.com).

The Board Meeting commenced at 04.00 p.m. and concluded at 05:25 p.m.

This is for your information and record.

Thanking You  
Yours Faithfully,

For Focus Business Solution Limited

  
**Dinal Kansadwala**  
Company Secretary & Compliance Officer  
ACS No: 65092



Place: Surat



**Focus Business Solution Limited.**

CIN : L74140GJ2006PLC049345

Registered Office : 702 -703, Rajhans Complex, Nr, Nirmal Hospital, Ring Road, Surat - 395002. Tel.: +261 4002823

Web : [www.focusbsl.com](http://www.focusbsl.com) | [focusbsl2006@gmail.com](mailto:focusbsl2006@gmail.com)

H.B. KANSARIWALA B. Com., F.C.A.  
Cell: 98251 18009

A. H. CHEVLI B. Com., F.C.A.  
Cell: 98253 64938

J. A. CHEVLI B. Com., A.C.A., (I.C.A.I.)  
Cell: 90338 57745



**KANSARIWALA & CHEVLI**  
**CHARTERED ACCOUNTANTS**

2/1447, "UTKARSH" 1st Floor,  
Opp. Sanghvi Hospital, Behind Centre Point,  
Sagrampura, SURAT-395002. Phone: 2364640-2364641  
e-mail : kansariwala\_chevli@hotmail.com

**Independent Auditor's Report on Half Yearly Standalone Financial Results and Year to Date Result of FOCUS BUSINESS SOLUTION LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.**

To,  
The Board of Directors  
**FOCUS BUSINESS SOLUTION LIMITED**

**Report on the audit of the Standalone Financial Results**

**Opinion**

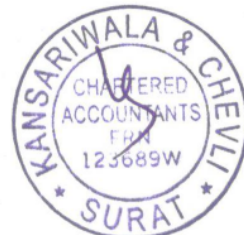
We have audited the Statement of Standalone Financial Results of **FOCUS BUSINESS SOLUTION LIMITED** ("The Company") for the half year ended 31<sup>st</sup> March, 2024 and year to date results attached herewith for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 to the Stock Exchange.

In our opinion and to the best of our information and according to the explanations given to us this half year and year to date financial results:

- i. are presented in accordance with the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard, and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31<sup>st</sup> March, 2024 and year to date results for the period from 1<sup>st</sup> April, 2023 to 31<sup>st</sup> March, 2024.

**Basis of Opinion**

We conducted our audit in accordance with the standards of Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.





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### **Management's Responsibilities for the Standalone Financial Results**

These Half yearly financial results as well as the year to date standalone financial results have been prepared on the basis of the interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 25, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

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

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



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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

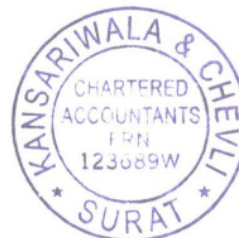
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### Other Matters

The statement includes the results for the half year ended 31<sup>st</sup> March, 2024, being the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto the half year of the current financial year.

Place: Surat  
Date: 30/05/2024



**For Kansariwala & Chevli**  
Chartered Accountants  
FRN 123689W

**H. B. Kansariwala**  
Partner

Membership. No.: 032429  
Firm Reg. No.: 123689W  
Peer review No.: 015136  
UDIN: 24032429BKBFLZ2128



**Focus Business Solution Ltd**  
CIN: L74140GJ2006PLC049345

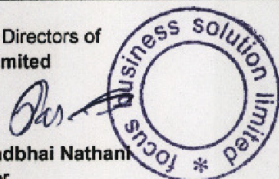
Registered office: 703, Rajhans Complex, Nr. Kadilwala School, Ring Road, Surat - 395002 Gujarat  
Website: www.focusbsl.com Email id: focusbsl2006@gmail.com

**Statement of Audited Standalone Financial Results for the Half Year and Year ended March 31, 2024**

(₹ in Lakhs except EPS)

Sr. No.	Particulars	6 Months Ended			Year Ended	
		31.03.2024	30.09.2023	31.03.2023	31.03.2024	31.03.2023
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	1107.91	1026.76	984.65	2134.67	1836.47
II	Other income	1.61	0.02	0.09	1.63	2.96
III	<b>Total Income (I+II)</b>	<b>1109.52</b>	<b>1026.78</b>	<b>984.74</b>	<b>2136.30</b>	<b>1839.43</b>
IV	<b>Expenses:</b>					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	174.10	170.59	130.63	344.69	299.32
	Financial costs	0.10	0.29	0.40	0.39	0.76
	Depreciation and amortisation expenses	24.64	22.00	24.19	46.64	45.37
	Other expenses	863.89	803.76	783.59	1667.65	1434.76
	<b>Total expenses (IV)</b>	<b>1062.73</b>	<b>996.64</b>	<b>938.81</b>	<b>2059.37</b>	<b>1780.22</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>46.79</b>	<b>30.14</b>	<b>45.93</b>	<b>76.93</b>	<b>59.21</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>46.79</b>	<b>30.14</b>	<b>45.93</b>	<b>76.93</b>	<b>59.21</b>
VIII	<b>Tax expense:</b>					
	(1) Current tax	13.22	7.50	14.11	20.72	17.57
	(2) Deferred tax	1.36	0.00	-2.18	1.36	(2.18)
	(3) Taxation of earlier year		0.00	0.00	0.00	0.00
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>32.21</b>	<b>22.64</b>	<b>34.00</b>	<b>54.85</b>	<b>43.82</b>
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00
XII	<b>Profit/(Loss) from discontinued operations after tax (X-XI)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>32.21</b>	<b>22.64</b>	<b>34.00</b>	<b>54.85</b>	<b>43.82</b>
XIV	<b>Other Comprehensive Income</b>					
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	<b>Total Other Comprehensive Income/Loss for the year</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
XV	<b>Total Comprehensive Income for the period (XIII+XIV)</b>	<b>32.21</b>	<b>22.64</b>	<b>34.00</b>	<b>54.85</b>	<b>43.82</b>
XVI	<b>Paid-up Equity Share Capital (F.V. of Rs.10 each)</b>	<b>399.96</b>	<b>399.96</b>	<b>222.20</b>	<b>399.96</b>	<b>222.20</b>
XVII	<b>Earning per equity share:</b>					
	(1) Basic	0.80	0.57	1.15	1.37	1.97
	(2) Diluted	0.80	0.57	1.15	1.37	1.97

For and on behalf of Board of Directors of  
Focus Business Solution Limited



**Mohamedyaseen Muhammadbhai Nathani**  
Chairman & Managing Director  
DIN: 02759578

Date: May 30, 2024  
Place: Surat



Focus Business Solution Ltd CIN: L74140GJ2006PLC049345 Registered office: 703, Rajhans Complex, Nr. Kadliwala School, Ring Road, Surat -395002 Gujarat Website: www.focusbsl.com Email id: focusbsl2006@gmail.com			
Statement of Standalone Assets and Liabilities for the Year ended March 31, 2024			
(₹ in Lakhs)			
Sr. No.	Particulars	As at year ended	As at year ended
		31.03.2024	31.03.2023
		Audited	Audited
(1)	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	Property, Plant and Equipment	86.87	82.87
	Capital work-in-progress	0.00	0.00
	Other Intangible assets	0.00	0.00
	Intangible assets under development	0.00	0.00
	Financial Assets		
	(i) Investment	0.00	0.00
	(ii) Loans	3.12	28.12
	(iii) Others	0.00	0.00
	Deferred tax assets (net)	6.71	8.07
	Other non-current assets	0.00	0.00
	<b>Total Non-Current Assets</b>	<b>96.70</b>	<b>119.06</b>
(2)	<b>Current Assets</b>		
	Inventories	0.00	0.00
	Financial Assets		
	(i) Investments	0.00	0.00
	(ii) Trade receivables	398.50	190.41
	(iii) Cash and cash equivalents	33.91	23.65
	(iv) Bank balances other than cash and cash equivalents	70.03	142.37
	(v) Loans	63.46	38.82
	(vi) Others Financial Asset	0.00	0.00
	Current tax assets (net)	0.00	0.00
	Other current assets	0.00	0.00
	<b>Total Current Assets</b>	<b>565.90</b>	<b>395.25</b>
	<b>Total Assets</b>	<b>662.60</b>	<b>514.31</b>
	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Equity</b>		
	Equity Share Capital	399.96	222.20
	Other Equity	56.00	178.91
	<b>Total Equity</b>	<b>455.96</b>	<b>401.11</b>
(2)	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	Financial Liabilities		
	(i) Borrowings	102.30	7.53
	(ii) Other financial liabilities	0.00	0.00
	Provisions	0.00	0.00
	Deferred tax liabilities (net)	0.00	0.00
	Other non-current liabilities	0.00	0.00
	<b>Total Non-Current Liabilities</b>	<b>102.30</b>	<b>7.53</b>
	<b>Current Liabilities</b>		
	Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Trade Payables:		
	- Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	2.70	48.15
	(iii) Other financial liabilities	0.00	0.00
	Other current liabilities	2.46	3.00
	Provisions	99.18	54.53
	Current tax liabilities (net)	0.00	0.00
	<b>Total Current Liabilities</b>	<b>104.34</b>	<b>105.67</b>
	<b>Total Liabilities</b>	<b>206.64</b>	<b>113.20</b>
	<b>Total Equity and Liabilities</b>	<b>662.60</b>	<b>514.31</b>

For and on behalf of Board of Directors of  
Focus Business Solution Limited

Mohamedyaseen Muhammadbhai Nathani  
Chairman & Managing Director  
DIN: 02759578



Date: May 30, 2024  
Place: Surat



Focus Business Solution Ltd  
CIN: L74140GJ2006PLC049345


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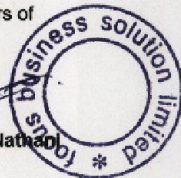
Cash Flow Statement for the Year ended March 31, 2024

(₹ in Lakhs)

Particulars	Year ended	
	Audited	Audited
	31.03.2024	31.03.2023
<b>Cash Flow from Operating Activities</b>		
Net Profit Before Tax	76.93	59.21
Add: Depreciation	48.64	45.37
Interest & Finance Charges	0.39	0.76
	47.03	46.13
Less: Investment Income	0.00	0.00
<b>Operating Profit before Working Capital Changes</b>	<b>123.96</b>	<b>105.35</b>
<b>Adjustment for Working Capital Changes</b>		
(Increase) / Decrease in Debtors	(208.09)	(101.62)
(Increase) / Decrease in Short Term Loan & advances	(53.58)	64.26
Increase / (Decrease) in Other Current Liabilities	(122.21)	81.19
<b>Cash From Operations</b>	<b>(383.88)</b>	<b>43.83</b>
Direct Taxes Paid	49.43	56.39
	(433.31)	(12.56)
<b>Net Cash Flow from Operating Activities</b>	<b>A (309.35)</b>	<b>92.79</b>
<b>Cash Flow from Investing Activities</b>		
Net Purchases of Fixed Assets	(50.64)	(40.26)
Increase in Other Non Current Assets	25.00	(2.18)
Decrease/(Increase) in Loans & Advances		5.09
<b>Net Cash Used in Investing Activities</b>	<b>B (25.64)</b>	<b>(37.35)</b>
<b>Cash Flow from financing Activities</b>		
Increase/(Decrease) in Long Term Borrowings	94.77	-4.85
Issue of Shares	177.76	0.00
Interest & Finance Charges	0.39	(0.76)
<b>Net Cash inflow from Financing Activities</b>	<b>C 272.92</b>	<b>-5.62</b>
Net Cash Changes	(62.07)	49.83
Cash and Cash equivalents Opening	166.01	116.18
Cash and Cash equivalents Closing	103.94	166.01

For and on behalf of Board of Directors of  
Focus Business Solution Limited

  
Mohamedyaseen Muhammadbhai Nathani  
Chairman & Managing Director  
DIN: 02759578




Date: May 30, 2024  
Place: Surat



**Notes:**

1. The above Standalone Audited Financial Results for the Half Year and Year ended March 31, 2024, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their Meeting held on Thursday, May 30, 2024, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above Financials Results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, and relevant amendment rules issued thereafter.
3. The figures for the Half Year ended on March 31, 2024, are the balancing figures between the audited figures in respect of the full Financial Year ended March 31, 2024, and the published unaudited figures of the Year to date (Half Year) ended September 30, 2023, which were subjected to limited review report.
4. The Statutory Auditors have provided Standalone Audit Reports for the half year and Year ended March 31, 2024, with an unmodified opinion.
5. Earnings per share have been calculated on the weighted average of the Share Capital outstanding during the period/year.
6. The Company is not having any subsidiary, associate, or joint venture; therefore, it has prepared only standalone results, as the consolidation requirement does not apply to the Company.
7. The Company does not have any segment, so reporting as per Accounting Standard -17(AS-17 Segment Reporting) issued by ICAI is not applicable to the Company.
8. The aforesaid financial results are available on the website of the Company at [www.focusbsl.com](http://www.focusbsl.com) and also available on the website of the BSE limited at [www.bseindia.com](http://www.bseindia.com).

**For Focus Business Solution Limited**

  
**Dinal Kansadwala**  
**Company Secretary & Compliance Officer**  
**ACS No: 65092**



Date: 30<sup>th</sup> May, 2024

Place: Surat



May 30, 2024

To,  
**BSE LIMITED**  
Phiroze Jeejeebhoy towers,  
Dalal Street,  
Mumbai- 400 001.

**Scrip ID/ Code: FOCUS/543312**  
**Subject: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).**

Dear Sir/ Madam,

I, Mohammed Ilyas Shaikh, Chief Financial Officer of the Company, hereby declare that the Statutory Auditors of the Company, M/S Kansariwala & Chevli, Chartered Accountants (Firm Registration No. 123689W) have issued an Audit Report with an unmodified opinion on Standalone Audited Financial Results for the Half Year and Year to date ended March 31, 2024.

This declaration is given pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this on your record.

Thanking You

Yours Faithfully,

**For Focus Business Solution Limited**

**Mohammed Ilyas Shaikh**  
**Chief Financial Officer**



Place: Surat