

14th November, 2024

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

Scrip ID/ Code : FOCUS/543312
Sub : Outcome of Board Meeting held on 14th November, 2024
Reference No : Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you, that the Board of Directors of the Company at its meeting held on today, Thursday, November 14, 2024, at the registered Office of the Company situated at 703, Rajhans Complex, Nr. Kadiwala School, Ring Road, Surat-395002, has inter-aila

1. Considered and approved the Unaudited Financial Results along with Limited review report for the half year ended 30.09.2024 and the same is attached herewith.
2. Considered and approved first interim dividend of Rs. 0.10 per Equity Share i.e. 1% on face value of Re. 10/- per share for the Financial Year 2024-25 amounting to Rs. 4.59 Lakhs.

Please note that the record date for the purpose of determining the entitlement of the equity shareholders for the said dividend, if declared, is being fixed as Tuesday, November 26, 2024.

The above information is also being made available on the Company's website at www.focusbsl.com.

The Board Meeting was commenced at 1:00 p.m. and concluded at 4:30 p.m.

We request you to kindly take the above on your record.

Thanking you,

Yours faithfully,

For FOCUS BUSINESS SOLUTION LIMITED


Dinal Kansadwala
Company Secretary & Compliance Officer
ACS No: 65092



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 REVIEW REPORT ON STANDALONE UNAUDITED HALF YEARLY FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015. ('LISTING REGULATIONS').

To,
The Board of Directors of
FOCUS BUSINESS SOLUTION LIMITED

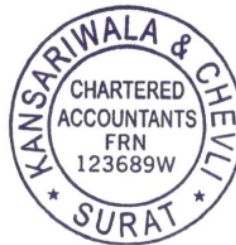
We have reviewed the accompanying statement of Standalone Unaudited Financial Results ("the statement") of **M/s. FOCUS BUSINESS SOLUTION LIMITED** ("the Company") for the **Half Year ended 30th September, 2024** being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Regulation').

This statement which is the responsibility of the Company's Management and has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards 25 "Interim Financial Reporting" "(AS 25)", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, to 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our limited review, conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with Accounting Standard and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Surat
Date: 14/11/2024

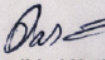
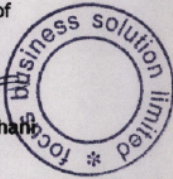



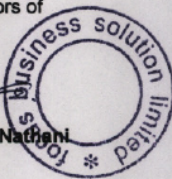
For Kansariwala & Chevli
Chartered Accountants
FRN: 123689W

H. B. Kansariwala
Partner

Membership No.: 032429
Peer Review No.: 015136
UDIN: 24032429BKBGIX1879

<p style="text-align: center;">Focus Business Solution Ltd CIN: L74140GJ2006PLC049345 Registered office: 703, Rajhans Complex, Nr. Kadiwala School, Ring Road, Surat -395002 Gujarat Website: www.focusbsl.com Email id: focusbsl2006@gmail.com Statement of Unaudited Standalone Financial Results for the Half Year on 30.09.2024</p>					
Sr. No.	Particulars	6 Months Ended			(₹ in Lakhs except EPS)
		Year Ended			
		30.09.2024	31.03.2024	30.09.2023	31.03.2023
		Unaudited	Audited	Unaudited	Audited
I	Revenue from operations	1066.94	1107.91	1026.76	2134.87
II	Other income	0.76	1.61	0.02	1.63
III	Total Income (I+II)	1067.70	1109.52	1026.78	2136.30
IV	Expenses:				
	Cost of materials consumed	0.00	0.00	0.00	0.00
	Purchases of Stock-in-trade	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
	Employee benefits expense	231.88	174.10	170.59	344.69
	Financial costs	0.43	0.10	0.29	0.39
	Depreciation and amortisation expenses	22.59	24.64	22.00	46.64
	Other expenses	790.65	863.89	803.76	1667.65
	Total expenses (IV)	1045.55	1062.73	996.64	2059.37
V	Profit/(Loss) before exceptional items and tax (III-IV)	22.15	46.79	30.14	76.93
VI	Exceptional items	0.00	0.00	0.00	0.00
VII	Profit/(Loss) before tax (V-VI)	22.15	46.79	30.14	76.93
VIII	Tax expense:				
	(1) Current tax	5.57	13.22	7.50	20.72
	(2) Deferred tax	0.00	1.36	0.00	(1.36)
	(3) Taxation of earlier year	0.00	0.00	0.00	0.00
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	16.58	32.21	22.64	57.57
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	0.00	0.00	0.00	0.00
XIII	Profit/(Loss) for the period (IX+XII)	16.58	32.21	22.64	57.57
XIV	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	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
	B (i) Items that will be reclassified to profit or loss	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
	Total Other Comprehensive Income/Loss for the year	0.00	0.00	0.00	0.00
XV	Total Comprehensive Income for the period (XIII+XIV)	16.58	32.21	22.64	57.57
XVI	Paid-up Equity Share Capital (F.V. of Rs.10 each)	4599600	3999600	3999600	3999600.00
XVII	Earning per equity share:				
	(1) Basic	0.36	0.80	0.57	1.37
	(2) Diluted	0.36	0.80	0.57	1.37
<p>Notes:</p> <p>1 The above Standalone results have been reviewed by Audit Committee and taken on record by the Board of Directors in their meeting held on November 14, 2024, on Thursday. The Report of Statutory Auditors is being filed with the Bombay Stock Exchange and the same is available on Company's website.</p> <p>2 The Company does not have more than one reportable segment in terms of AS (17) hence segment wise reporting is not applicable under section 133 of with rule 7 of the Companies (Accounts) Rules, 2014</p> <p>3 These results have been prepared in accordance with SEBI Listing Regulations and SEBI Circulars issued from time to time.</p> <p>4 Previous year figure has been rearranged/ regrouped wherever necessary, to correspond with those of the current periods classifications.</p>					
<p>Focus Business Solution Limited</p> <p>Mohamedyaseen Muhammadbhai Nathani Chairman & Managing Director DIN: 02759578</p> <p style="text-align: right;">Date: November 14, 2024 Place: Surat</p>					

<p style="text-align: center;">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 Standalone Assets and Liabilities for the Half Year ended September 30, 2024</p>			
(₹ in Lakhs)			
Sr. No.	Particulars	As at September 30, 2024	As at year ended 31.03.2024
		Unaudited	Audited
(1)	ASSETS		
	Non-Current Assets		
	Property, Plant and Equipment	95.10	86.87
	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	0.00	22.88
	(iii) Others	0.00	0.00
	Deferred tax assets (net)	9.43	9.43
	Other non-current assets	0.00	0.00
	Total Non-Current Assets	104.53	119.18
(2)	Current Assets		
	Inventories	0.00	0.00
	Financial Assets		
	(i) Investments	169.23	3.12
	(ii) Trade receivables	237.53	398.51
	(iii) Cash and cash equivalents	33.84	33.91
	(iv) Bank balances other than cash and cash equivalents	34.75	70.03
	(v) Loans	91.87	40.57
	(vi) Others	0.00	0.00
	Current tax assets (net)	0.00	0.00
	Other current assets	0.00	0.00
	Total Current Assets	567.21	546.14
	Total Assets	671.74	665.32
	EQUITY AND LIABILITIES		
(1)	Equity		
	Equity Share Capital	459.96	399.96
	Other Equity	216.90	58.72
	Total Equity	676.86	458.68
(2)	Liabilities		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	16.33	102.30
	(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
	Total Non-Current Liabilities	16.33	102.30
	Current Liabilities		
	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	-72.53	2.46
	(iii) Other financial liabilities	0.00	0.00
	Other current liabilities	-2.12	2.70
	Provisions	53.21	99.18
	Current tax liabilities (net)	0.00	0.00
	Total Current Liabilities	-21.44	104.34
	Total Liabilities	-5.11	206.64
	Total Equity and Liabilities	671.74	665.32
<p>For and on behalf of Board of Directors of Focus Business Solution Limited</p> <p style="text-align: center;">   </p> <p>Mohamedyaseen Muhammadbhai Nathani Chairman & Managing Director DIN: 02759578</p> <p style="text-align: right;">Date: November 14, 2024 Place: Surat</p>			

<p align="center"> 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 Cash Flow Statement for the Half year ended September 30, 2024 </p>		
(₹ in Lakhs)		
Particulars	Year ended	
	Unaudited	Audited
	30.09.2024	31.03.2024
Cash Flow from Operating Activities		
Net Profit Before Tax	22.15	76.93
Add: Depreciation	22.59	46.64
Interest & Finance Charges	0.43	0.39
	23.02	47.03
Less Investment Income	0.00	0.00
Operating Profit before Working Capital Changes	45.17	123.96
Adjustment for Working Capital Changes		
(Increase) / Decrease in Debtors	160.98	-208.09
(Increase) / Decrease in Short Term Loan & advances	-49.06	32.90
Decrease/(Increase) in Loans & Advances	22.88	5.24
Increase / (Decrease) in Other Current Liabilities	-4.82	-1.32
Increase / (Decrease) in Trade Payable	-118.50	0.00
Cash From Operations	11.48	-171.27
Direct Taxes Paid	32.88	55.37
	-21.40	-226.64
Net Cash Flow from Operating Activities	A 23.77	-102.68
Cash Flow from Investing Activities		
Net Purchases of Fixed Assets	-8.23	-50.64
Increase in Current Investment	0.00	0.00
Increase in Other Non Current Assets	0.00	0.00
Net Cash Used in Investing Activities	B -8.23	-50.64
Cash Flow from financing Activities		
Increase/(Decrease) in Long Term Borrowings	0.00	0.00
Issue of Shares	201.60	0.00
Interest & Finance Charges	-0.43	-0.39
Proceeds/(Repayment) : Long Term Borrowing	-85.97	94.77
Net Cash inflow from Financing Activities	C 115.20	94.38
Net Cash Changes	130.74	-58.94
Cash and Cash equivalents Opening	107.07	166.01
Cash and Cash equivalents Closing	237.81	107.07
<p>For and on behalf of Board of Directors of Focus Business Solution Limited</p> <div style="display: flex; justify-content: space-between; align-items: flex-end;"> <div>  Mohamedyaseen Muhammadbhai Nathani Chairman & Managing Director DIN: 02759578 </div> <div style="text-align: center;">  </div> <div> Date: November 14, 2024 Place: Surat </div> </div>		