

4<sup>th</sup> November, 2023

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

**Scrip ID/ Code** : FOCUS/543312  
**Sub** : Outcome of Board Meeting held on 4<sup>th</sup> November, 2023  
**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, Saturday, November, 4 2023, at the registered Office of the Company situated at 703, Rajhans Complex, Nr. Kadiwala School, Ring Road, Surat-395002, has inter-aila considered and approved the Unaudited Financial Results for the half year ended on September 30, 2023 and Limited review report for the half year ended 30.09.2023 and the same is attached herewith.

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

The Board Meeting was commenced at 4:00 p.m. and concluded at 5:30 p.m.

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

Thanking you,

Yours faithfully,

**For FOCUS BUSINESS SOLUTION LIMITED**

Dinal Alpeshkumar Kansadwala  
Digitally signed by Dinal Alpeshkumar Kansadwala  
Date: 2023.11.04 17:47:44 +05'30'

**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., DISA(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

**LIMITED REVIEW CERTIFICATE ON UNAUDITED FINANCIAL RESULTS OF FOCUS  
BUSINESS SOLUTION LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2023**

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

We have reviewed the accompanying statement of Unaudited Financial Result of M/s FOCUS BUSINESS SOLUTION LIMITED for the half year ended and year to date results for the period from 1st April, 2023 to 30th September, 2023. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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, 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 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 applicable accounting standards and other recognized 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 Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.



For, Kansariwala & Chevli  
Chartered Accountants  
Firm Registration No. 123689W

(Harivadan Balvantram Kansariwala)  
Partner  
Membership No. 032429  
Peer Review No. 011854  
UDIN : 23032429BGUZZLZ7999

Place: SURAT  
Date: 04/11/2023



**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 Unaudited Standalone Financial Results for the Half Year on 30.09.2023

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	6 Months Ended			Year Ended	
		30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
		Unaudited	Audited	Unaudited	Audited	Audited
I	Revenue from operations	1026.76	984.65	851.82	1836.47	1386.07
II	Other income	0.02	0.09	2.87	2.96	5.97
III	<b>Total Income (I+II)</b>	<b>1026.78</b>	<b>984.74</b>	<b>854.70</b>	<b>1839.43</b>	<b>1392.04</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	170.59	130.63	168.69	299.32	282.76
	Financial costs	0.29	0.40	0.56	0.76	0.85
	Depreciation and amortisation expenses	22.00	24.19	21.18	45.37	37.65
	Other expenses	803.76	783.59	650.97	1434.77	1045.39
	<b>Total expenses (IV)</b>	<b>996.64</b>	<b>938.81</b>	<b>841.41</b>	<b>1780.22</b>	<b>1366.66</b>
V	<b>Profit/(Loss) before exceptional items and tax (III-IV)</b>	<b>30.14</b>	<b>45.93</b>	<b>13.29</b>	<b>59.21</b>	<b>25.39</b>
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(Loss) before tax (V-VI)</b>	<b>30.14</b>	<b>45.93</b>	<b>13.29</b>	<b>59.21</b>	<b>25.39</b>
VIII	<b>Tax expense:</b>					
	(1) Current tax	7.50	14.11	3.46	17.57	6.68
	(2) Deferred tax	0.00	-2.18	0.00	-2.18	-0.08
	(3) Taxation of earlier year	0.00	0.00	0.00	0.00	0.00
IX	<b>Profit/(Loss) for the period from continuing operations (VII-VIII)</b>	<b>22.64</b>	<b>34.00</b>	<b>9.83</b>	<b>43.82</b>	<b>18.79</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	Profit/(Loss) from discontinued operations after tax (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	<b>Profit/(Loss) for the period (IX+XII)</b>	<b>22.64</b>	<b>34.00</b>	<b>9.83</b>	<b>43.82</b>	<b>18.79</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>22.64</b>	<b>34.00</b>	<b>9.83</b>	<b>43.82</b>	<b>18.79</b>
XVI	Paid-up Equity Share Capital (F.V. of Rs.10 each)	3999600	2222000	2222000	2222000	2222000
XVII	<b>Earning per equity share:</b>					
	(1) Basic	0.57	1.15	0.38	1.97	0.85
	(2) Diluted	0.57	1.15	0.38	1.97	0.85

**Notes:**

- 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 4, 2023, on Saturday. The Report of Statutory Auditors is being filed with the Bombay Stock Exchange and the same is available on Company's website.
- The- Company does not have more than one reportable segmem in terms of AS (17) hence segment wise reporting Is not applicable under section 133 with rule 7 of the Companies (Accounts) Rules. 2014
- These results have been prepared in accordance with SEBi Listing Regulations and SEBI Circulars issued from time to time.
- Previous year figure has been rearranged/ regrouped wherever necessary, to correspond with those of the current periods classifications.

Focus Business Solution Limited

Mohamedyaseen Muhammadbhai Nathani  
Chairman & Managing Director  
DIN: 02759578

Date: November 4, 2023  
Place: Surat



**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

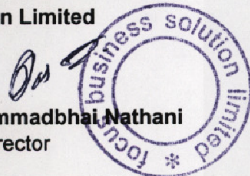
**Statement of Standalone Assets and Liabilities for the Half Year ended September 30, 2023**

(□ in Lakhs)

Sr. No.	Particulars	As at September 30, 2023	As at year ended 31.03.2023
		Unaudited	Audited
(1)	<b>ASSETS</b>		
	<b>Non-Current Assets</b>		
	Property, Plant and Equipment	73.89	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	88.76	28.12
	(iii) Others	0.00	0.00
	Deferred tax assets (net)	8.07	8.07
	Other non-current assets	0.00	0.00
	<b>Total Non-Current Assets</b>	<b>170.71</b>	<b>119.06</b>
(2)	<b>Current Assets</b>		
	Inventories	0.00	0.00
	Financial Assets		
	(i) Investments	2.97	0.00
	(ii) Trade receivables	370.26	190.41
	(iii) Cash and cash equivalents	29.67	23.64
	(iv) Bank balances other than cash and cash equivalents	9.97	142.37
	(v) Loans	0.00	38.82
	(vi) Others	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>412.86</b>	<b>395.24</b>
	<b>Total Assets</b>	<b>583.57</b>	<b>514.31</b>
	<b>EQUITY AND LIABILITIES</b>		
(1)	<b>Equity</b>		
	Equity Share Capital	399.96	222.20
	Other Equity	23.78	178.91
	<b>Total Equity</b>	<b>423.74</b>	<b>401.11</b>
(2)	<b>Liabilities</b>		
	<b>Non-Current Liabilities</b>		
	Financial Liabilities		
	(i) Borrowings	19.96	7.53
	(ii) Other financial liabilities	0.00	0.00
	Provisions	7.50	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>27.46</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	51.95	48.15
	(iii) Other financial liabilities	0.00	0.00
	Other current liabilities	16.60	3.00
	Provisions	63.83	54.52
	Current tax liabilities (net)	0.00	0.00
	<b>Total Current Liabilities</b>	<b>132.37</b>	<b>105.67</b>
	<b>Total Liabilities</b>	<b>159.83</b>	<b>113.20</b>
	<b>Total Equity and Liabilities</b>	<b>583.57</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: November 4, 2023  
Place: Surat



## Focus Business Solution Ltd

CIN: L74140GJ2006PLC049345

Registered office: 703, Rajhans Complex, Nr. Kadilwala School, Ring Road, Surat -395002 Gujarat

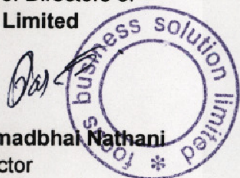
Website: www.focusbsl.com

Email id: focusbsl2006@gmail.com

Cash Flow Statement for the Half year ended September 30, 2023

(□ in Lakhs)

Particulars	Year ended	
	Unaudited	Audited
	30.09.2023	31.03.2023
<b>Cash Flow from Operating Activities</b>		
Net Profit Before Tax	30.14	59.21
Add: Depreciation	22.00	45.37
Interest & Finance Charges	0.29	0.76
	22.29	46.13
Less Investment Income	0.00	0.00
<b>Operating Profit before Working Capital Changes</b>	<b>52.43</b>	<b>105.34</b>
<b>Adjustment for Working Capital Changes</b>		
(Increase) / Decrease in Debtors	-179.85	-101.62
(Increase) / Decrease in Short Term Loan & advances	38.84	64.26
Decrease/(Increase) in Loans & Advances	0.00	5.09
Increase / (Decrease) in Other Current Liabilities	26.70	81.19
<b>Cash From Operations</b>	<b>-114.31</b>	<b>48.93</b>
Direct Taxes Paid	0.00	56.39
	-114.31	-7.46
<b>Net Cash Flow from Operating Activities</b>	<b>A -61.88</b>	<b>97.88</b>
<b>Cash Flow from Investing Activities</b>		
Net Purchases of Fixed Assets	-13.02	-40.26
Increase in Current Investment	-2.97	0.00
Increase in Other Non Current Assets	-60.64	-2.18
<b>Net Cash Used in Investing Activities</b>	<b>B -76.63</b>	<b>-42.44</b>
<b>Cash Flow from financing Activities</b>		
Increase/(Decrease) in Long Term Borrowings	12.43	-4.85
Issue of Shares	0.00	0.00
Interest & Finance Charges	-0.29	-0.76
<b>Net Cash inflow from Financing Activities</b>	<b>C 12.14</b>	<b>-5.61</b>
Net Cash Changes	-126.37	49.83
Cash and Cash equivalents Opening	166.01	116.18
Cash and Cash equivalents Closing	39.64	166.01

For and on behalf of Board of Directors of  
Focus Business Solution LimitedMohamedyaseen Muhammadbhai Nathani  
Chairman & Managing Director  
DIN: 02759578Date: November 4, 2023  
Place: Surat