

Date: November 11, 2021

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra East, Mumbai - 400 051

Symbol: FOCUS

Sub: Outcome of Board Meeting held on November 11, 2021 under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Ma'am,

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., Thursday 11th November, 2021, has inter-alia, approved the following matters:

1. Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2021. A copy of the results along with the Limited Review Report issued by the Statutory Auditor of the Company is enclosed herewith as **Annexure A**.

The Board Meeting commenced at 3:00 P.M. and concluded at 6:50 P.M.

You are requested to take note of the above.

Yours faithfully,
For **Focus Lighting and Fixtures Limited**



Amit Vinod Sheth
Managing Director
DIN: 01468052



LIMITED REVIEW REPORT

DATE : _____

To
**The Board of Directors of
Focus Lighting and Fixtures Limited
Mumbai**

We have reviewed the accompanying statement of Unaudited 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 half year ended **30th September, 2021** ("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 modified by Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016.

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

We conducted our review in accordance with the Standards on Review Engagements (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 & perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of the Company personnel and analytical procedure 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.

This Statement includes the results of the wholly owned subsidiaries Plus Light Tech FZE, UAE, Focus Lighting and Fixtures Ltd. Singapore and Focus Lighting Corp USA (yet to commence business).



Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that contains any material misstatement.

We did not review the interim financial statements / financial information / financial results of three subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total assets of Rs. 681.59 Lacs as at September 30, 2021, total revenues of Rs.608.07 lacs, total net profit/(loss) after tax of Rs.34.47 lacs, and net cash outflow of Rs.102.67 lacs for the period ended September 30, 2021, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our report on the Statement is not modified in respect of these matters.

For N P Patwa & Company

Chartered Accountants

FRN: 107845W

J. C. Shah

Jitendra Shah
(Partner)

M. No. 042384

UDIN: 21042384AAAAHW4463



Place: Mumbai

Date: 11.11.2021

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021

Rs in Lakhs

Particulars	Half Year Ended 30-Sep-21 (UnAudited)	Half Year Ended 31-Mar-21 (UnAudited)	Half Year Ended 30-Sep-20 (UnAudited)	Year Ended 31-Mar-20 (Audited)	Year Ended 31-Mar-21 (Audited)
Revenue from operations	4,477.16	4,434.97	1,560.84	9,932.29	5,995.80
Other income	40.43	44.35	37.99	61.02	82.34
Total Revenue	4,517.59	4,479.32	1,598.83	9,993.30	6,078.14
Expenses					
Raw Material Consumption	1,297.84	1,273.49	364.47	3,144.73	1,637.96
Purchases of Stock-in-Trade	1,829.70	1,929.37	614.72	3,673.27	2,544.10
Changes in Inventories	21.86	(107.61)	68.26	(144.63)	(39.35)
Employee benefits expense	606.53	604.69	326.84	1,265.31	931.53
Finance costs	28.83	26.99	26.71	72.61	53.71
Depreciation and amortization expense	106.67	164.82	143.11	351.62	307.92
Other expenses	599.83	527.04	337.42	1,267.17	864.46
Total expenses	4,491.26	4,418.80	1,881.54	9,630.08	6,300.33
Profit before exceptional, extraordinary and prior period items and tax	26.34	60.52	(282.71)	363.22	(222.19)
Prior Period Adjustment	4.90	-	-	(25.04)	
Profit before tax	21.44	60.52	(282.71)	388.26	(222.19)
Tax expense:					
Current tax	13.37	-	-	201.07	-
Previous Year tax		21.32	-	34.09	21.32
Deffered Tax Assets	3.82	(32.73)	87.69	30.42	54.96
Profit/(loss) for the period from continuing operations	4.24	6.47	(195.02)	183.53	(188.55)
Tax expense of discontinuing operations					
Profit/(loss) from Discontinuing operations (after tax)					
Profit/(loss) for the period	4.24	6.47	(195.02)	183.53	(188.55)
Earnings per equity share:					
Basic	0.04	0.06	(1.92)	2	(1.86)
Diluted	0.04	0.06	(1.92)	2	(1.86)

See accompanying notes to the consolidated financial results

Notes for consolidated results

- 1) The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 11th November 2021.
- 2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2021 (AS) (as amended) prescribed under section 133 of The Companies Act 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
- 3) Consolidated financial results include financial results of wholly owned subsidiaries viz. Plus Light Tech FZE, Focus Lighting & Fixtures PTE LTD and Focus Lighting Corp
- 4) The Company has elected to exercise the option permitted under section 115BAA of The Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the company has recognized provisions for taxes for the year ended 30.09.2021. The re-measurement of Deferred Tax has been done in the Previous Quarter.
- 5) The Company operates in two business segment viz: Manufacturing & Trading as per AS 17. "Segment Reporting"
- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For Focus Lighting and Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,

Dated : 11th November, 2021



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,
Gujrat - 382213. India

CIN L31500MH2005PLC155278

T +91 22 2686 5671-6 E info@pluslighttech.com | info@trix.co.in
W pluslighttech.com | trix.co.in | lumensandbeyond.com

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

CONSOLIDATED UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021

(Rs in Lakhs)

Particulars	Half Year Ended (Unaudited) 30-Sep-21	Year Ended (Audited) 31-Mar-21
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,013.58	1,013.58
Reserves and surplus	2,157.41	2,127.81
	3,170.99	3,141.39
Non-current liabilities		
(a) Long-term borrowings	72.00	72.53
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	15.61	10.02
(d) Long-term provisions		-
	87.61	82.54
Current liabilities		
Short-term borrowings	414.07	389.73
Trade payables	2,308.78	1,680.62
Other current liabilities	674.25	448.09
Short term Provisions	13.37	-
	3,410.48	2,518.43
TOTAL	6,669.07	5,742.37
ASSETS		
Non-current assets		
(a) Fixed assets		
Tangible assets	1,058.30	1,105.26
Capital work-in-progress	59.41	50.63
	1,117.71	1,155.88
(b) Non-current investments		
(c) Deferred tax assets (net)	91.30	95.12
(d) Long-term loans and advances	103.39	60.85
(e) Other non-current assets		-
	1,312.40	1,311.85
Current Investment		
Inventories	2,289.72	1,822.20
Trade receivables	2,074.70	1,732.87
Cash and Cash equivalents	102.67	151.34
Short-term loans and advances	355.03	341.58
Other current assets	534.56	382.53
	5,356.67	4,430.51
TOTAL	6,669.07	5,742.37

For Focus Lighting and Fixtures Limited



Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,
Dated : 11th November, 2021



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FOCUS LIGHTING AND FIXTURES LIMITED

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

CIN : L31500MH2005PTC155278

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th September 2021

UNAUDITED STATEMENT OF CONSOLIDATED SEGMENTWISE ASSETS AND LIABILITIES

All amount in Rs. Lakhs unless otherwise stated

Particulars	Half Year ended	Year ended
	30/09/2021 (UnAudited)	31/03/2021 (Audited)
Segment Assets		
a) Own Manufactured	4,569.02	3,980.01
b) Traded Goods	1,799.54	1,453.31
Other Un-allocable Assets		
a) Own Manufactured		
b) Traded Goods	300.51	309.05
Total Segment Assets	6,669.07	5,742.37
Segment Liabilities		
a) Own Manufactured	1,575.90	1,110.50
b) Traded Goods	1,908.81	1,490.48
Other Un-allocable Liabilities		
a) Own Manufactured		
b) Traded Goods	13.37	-
Total Segment Liabilities	3,498.08	2,600.98

Notes for Consolidated results

- 1) The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 11th November 2021.
- 2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2021 (AS) (as amended) prescribed under section 133 of The Companies Act 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
- 3) Consolidated financial results include financial results of wholly owned subsidiaries viz. Plus Light Tech FZE, Focus Lighting & Fixtures PTE LTD and Focus Lighting Corp
- 4) The Company has elected to exercise the option permitted under section 115BAA of The Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the company has recognized provisions for taxes for the year ended 30.09.2021. The re-measurement of Deferred Tax has been done in the Previous Quarter.
- 5) The Company operates in two business segment viz: Manufacturing & Trading as per AS 17. "Segment Reporting"
- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For and on Behalf of the Board
Focus Lighting and Fixtures Limited



Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,

Dated : 11th November, 2021



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CIN : L31500MH2005PTC155278

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th September 2021

CONSOLIDATED SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED


All amount in Rs. Lakhs unless otherwise stated

Particulars	Half Year ended	Half Year ended	Half Year ended	Year ended	Year ended
	30/09/2021 (UnAudited)	31/03/2021 (UnAudited)	30/09/2020 (UnAudited)	31/03/2021 (Audited)	31/03/2020 (Audited)
[1] Segment Revenue					
a) Own Manufactured	1,965.46	2,011.55	614.89	2,626.45	5,306.51
b) Traded Goods	2,511.70	2,423.41	945.94	3,369.36	4,625.78
c) Unallocated					
Less Inter Segment Revenue					
Net Sales/Income from Operations	4,477.16	4,434.97	1,560.84	5,995.80	9,932.29
[2] Segment Results					
Profit/ (Loss) before Interest, Exceptional items and tax from each					
a) Own Manufactured	(73.23)	12.35	(264.30)	(251.95)	454.72
b) Traded Goods	123.50	106.41	6.08	112.49	64.40
c) Unallocated		(31.25)	2.23	(29.02)	(12.25)
Total	50.27	87.51	(256.00)	(168.49)	506.88
Less :					
(i) Interest	28.83	26.99	26.71	53.71	72.61
(ii) Other Un-Allocable Expenses Net off Un Allocable Income					
Total Profit before Tax	21.44	60.52	(282.71)	(222.19)	434.27
[3] CAPITAL EMPLOYED					
a) Own Manufactured	2,993.12	99.20	2,770.31	2,869.51	2,810.00
b) Traded Goods	-109.27	(240.17)	202.99	(37.17)	446.47
c) Unallocated	287.13	131.51	177.54	309.05	86.43
Total	3,170.99	(9.46)	3,150.84	3,141.39	3,342.89

Notes for consolidated results

- 1) The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 11th November 2021.
- 2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2021 (AS) (as amended) prescribed under section 133 of The Companies Act 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
- 3) Consolidated financial results include financial results of wholly owned subsidiaries viz. Plus Light Tech FZE, Focus Lighting & Fixtures PTE LTD and Focus Lighting Corp
- 4) The Company has elected to exercise the option permitted under section 115BAA of The Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the company has recognized provisions for taxes for the year ended 30.09.2021. The re-measurement of Deferred Tax has been done in the Previous Quarter.
- 5) The Company operates in two business segment viz: Manufacturing & Trading as per AS 17. "Segment Reporting"
- 6) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For and on Behalf of the Board
For Focus Lighting and Fixtures Limited


Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,
Dated : 11th November, 2021



Corporate Office
Focus Lighting & Fixtures Limited
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FOCUS LIGHTING AND FIXTURES LIMITED
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021 (CONSOLIDATED)

(Rs in Lakhs)

Particular	As at 30th September 2021		As at 31 March, 2021	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow From Operating Activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		46.80		-222.19
<u>Adjustments For:</u>				
Depreciation	143.22		307.92	
Profit on Sale of Assets (Net)	-		-	
Finance Costs	28.83		53.71	
Liabilities / Provisions no Longer Required Written Back	-		-	
Bad Trade and Other Receivables, Loans and Advances Written Off	31.66		18.72	
Net Unrealised Exchange (Gain) / Loss				
		203.71		380.35
Operating Profit Before Working Capital Changes		250.51		158.16
<u>Changes in Working Capital:</u>				
Adjustments For (Increase) / Decrease in Operating Assets:				
Inventories	-467.52		-254.27	
Trade Receivables	-341.83		810.34	
Short-Term Loans and Advances	-13.45		-80.71	
Long-Term Loans and Advances	-42.54		-26.22	
Other Current Assets	-152.03		-161.92	
Other Non-Current Assets	-		9.02	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	628.16		-21.95	
Other Current Liabilities	226.16		-84.28	
Short-Term Provisions	13.37		-67.53	
Long-Term Provisions	5.59		-10.83	
		-144.07		111.66
Cash Generated from Operations		106.44		269.82
Bad Debts		31.66		18.72
Net Income Tax Paid and DDT		13.37		21.32
Net Cash Flow from Operating Activities (A)		61.41		229.77
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets	-105.05		-138.83	
Proceeds From Sale of Fixed Assets	-		-	
Current Investments	-		-	
Non Current Investments	-		-	
Net Cash Flow Used in Investing Activities (B)		-105.05		-138.83
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares/Securities Premium	-		72.53	
Proceeds from Long-Term Borrowings	-0.53		-28.58	
Proceeds from Other Short-Term Borrowings	24.34		-	
Loss on Restatement of Foreign Currency Loans	-		-	
Finance Cost	-28.83		-53.71	
Dividend Paid	-		-	
Net Cash Flow from Financing Activities (C)		(5)		(10)
Net Increase in Cash And Cash Equivalents (A+B+C)		-48.67		81.19
Cash and Cash Equivalents at the Beginning of the Year		151.34		70.15
Cash and Cash Equivalents at the end of the Year		102.67		151.34

For Focus Lighting and Fixtures Limited
CIN : L31500MH2005PTC155278

Amit Sheth
Managing Director
DIN 01468052
Mumbai
Dated : 11th November 2021




LIMITED REVIEW REPORT

DATE : _____

To
**The Board of Directors of
Focus Lighting and Fixture Limited
Mumbai**

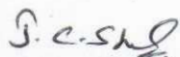
We have reviewed the accompanying statement of unaudited standalone financial results of **Focus Lighting and Fixture Limited** for the half year ended **30th September, 2021** being submitted by the company pursuant to the requirements of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Requirements) Regulations, 2015. This standalone 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 unaudited standalone financial statements based on our review.

The preparation of the standalone statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, Interim Financial Reporting (AS 25) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Accounting Standards) Rules, 2021 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 is the responsibility of the company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the standalone statement 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 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 unaudited standalone 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 standalone statement, prepared in accordance with the applicable Accounting Standards specified under Section 133 of the Companies Act 2013 read with Rule 7 of the Companies (Accounts) Rules, 2014 and other recognized accounting practices and principles generally accepted in India, has not disclosed the information required to be disclose in terms of Regulation 33 of the Securities Exchange Board of India (SEBI) (Listing Obligations and Disclosure Standard) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For N P Patwa & Company
Chartered Accountants
FRN: 107845W**


**Jitendra Shah
(Partner)
M. No. 042384**



**Place: Mumbai
Date: 11.11.2021**

UDIN: 21042384AAAAHX4476

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021

Rs in Lakhs

Particulars	Half Year Ended 30-Sep-21 (UnAudited)	Half Year Ended 31-Mar-21 (UnAudited)	Half Year Ended 30-Sep-20 (UnAudited)	Year Ended 31-Mar-20 (Audited)	Year Ended 31-Mar-21 (Audited)
Revenue from operations	4,288.95	3,856.67	1,337.04	9,018.88	5,193.71
Other income	28.05	13.41	32.65	42.81	46.06
Total Revenue	4,317.00	3,870.08	1,369.69	9,061.70	5,239.77
Expenses					
Raw Material Consumption	1,297.84	1,273.49	364.47	3,144.73	1,637.96
Purchases of Stock-in-Trade	1,789.43	1,477.14	385.15	2,966.13	1,862.29
Changes in Inventories	4.12	(104.65)	112.85	(136.81)	8.20
Employee benefits expense	446.09	451.73	227.62	904.12	679.35
Finance costs	25.71	23.84	23.85	71.21	47.70
Depreciation and amortization expense	101.54	160.42	138.56	347.64	298.98
Other expenses	660.40	559.47	298.79	1,160.44	858.26
Total expenses	4,325.13	3,841.44	1,551.29	8,457.46	5,392.74
Profit before exceptional, extraordinary and prior period items and tax	(8.13)	28.64	(181.61)	604.23	(152.97)
Prior Period Adjustment	4.90	-	-	(25.04)	-
Profit before tax	(13.03)	28.64	(181.61)	629.27	(152.97)
Tax expense:					
Current tax	13.37	-	-	201.07	-
Previous Year tax	-	21.32	-	34.09	21.32
Defferred Tax Assets	3.82	(32.73)	87.69	30.42	54.96
Profit/(loss) for the period from continuing operations	(30.23)	(25.41)	(93.91)	424.54	(119.32)
Tax expense of discontinuing operations	-	-	-	-	-
Profit/(loss) from Discontinuing operations (after tax)	-	-	-	-	-
Profit/(loss) for the period	(30.23)	(25.41)	(93.91)	424.54	(119.32)
Earnings per equity share:					
Basic	(0.30)	(0.25)	(0.93)	4	(1.18)
Diluted	(0.30)	(0.25)	(0.93)	4	(1.18)

See accompanying notes to the standalone financial results

Notes for standalone results

- 1) The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 11th November 2021.
- 2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2021 (AS) (as amended) prescribed under section 133 of The Companies Act 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
- 3) The Company has elected to exercise the option permitted under section 115BAA of The Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the company has recognized provisions for taxes for the year ended 31.03.2021. The re-measurement of Deferred Tax has been done in the Previous Quarter.
- 4) The Company operates in two business segment viz: Manufacturing & Trading AS 17 'Segment Reporting'
- 5) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For Focus Lighting and Fixtures Limited

Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,
Dated : 11th November, 2021



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

CIN L31500MH2005PLC155278

T +91 22 2686 5671-6 E info@pluslighttech.com | info@trix.co.in
W pluslighttech.com | trix.co.in | lumensandbeyond.com

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

STANDALONE UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2021

(Rs in Lakhs)

Particulars	Half Year Ended (Unaudited) 30-Sep-21	Year Ended (Audited) 31-Mar-21
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	1,013.58	1,013.58
Reserves and surplus	2,359.50	2,389.72
	3,373.08	3,403.30
Non-current liabilities		
(a) Long-term borrowings	72.00	72.53
(b) Deferred tax liabilities (Net)	-	-
(c) Other Long term liabilities	15.61	10.02
(d) Long-term provisions	-	-
	87.61	82.54
Current liabilities		
Short-term borrowings	414.07	389.73
Trade payables	2,289.45	1,647.24
Other current liabilities	772.75	467.57
Short term Provisions	13.37	-
	3,489.65	2,504.55
TOTAL	6,950.33	5,990.40
ASSETS		
Non-current assets		
(a) Fixed assets		
Tangible assets	1,055.30	1,097.13
Capital work-in-progress	59.41	50.63
	1,114.72	1,147.76
(b) Non-current investments	62.08	62.08
(c) Deferred tax assets (net)	91.30	95.12
(d) Long-term loans and advances	207.70	162.50
(e) Other non-current assets		
	1,475.80	1,467.47
Current Investment		
Inventories	2,129.41	1,644.14
Trade receivables	2,428.51	2,113.61
Cash and Cash equivalents	65.47	73.84
Short-term loans and advances	316.58	308.81
Other current assets	534.56	382.53
	5,474.53	4,522.93
TOTAL	6,950.33	5,990.40

For Focus Lighting and Fixtures Limited



Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai,

Dated : 11th November, 2021



Corporate Office
Focus Lighting & Fixtures Limited
A1007-1010, Corporate Avenue
Sonawala Road, Goregaon East
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FOCUS LIGHTING AND FIXTURES LIMITED

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

CIN : L31500MH2005PTC155278

UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021
UNAUDITED STATEMENT OF STANDALONE SEGMENTWISE ASSETS AND LIABILITIES

All amount in Rs. Lakhs unless otherwise stated

	Particulars	Half Year Ended	Year ended
		30/09/2021 (Unaudited)	31/03/2021 (Audited)
1	Segment Assets		
	a) Own Manufactured	4,569.02	3,980.01
	b) Traded Goods	2,055.92	1,716.76
2	Other Un-allocable Assets	325.39	293.63
	Total Segment Assets	6,950.33	5,990.40
3	Segment Liabilities		
	a) Own Manufactured	1575.90	1,110.50
	b) Traded Goods	1987.98	1,476.60
4	Other Un-allocable Liabilities	13.37492	-
	Total Segment Liabilities	3,577.25	2,587.10

Notes for standalone results

- 1) The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 11th November 2021.
- 2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2021 (AS) (as amended) prescribed under section 133 of The Companies Act 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.
- 3) The Company has elected to exercise the option permitted under section 115BAA of The Income Tax Act, 1961 as introduced by the Taxation Laws (Amendment) Ordinance, 2019. Accordingly, the company has recognized provisions for taxes for the year ended 31.03.2021. The re-measurement of Deferred Tax has been done in the Previous Quarter.
- 4) The Company operates in two business segment viz: Manufacturing & Trading AS 17 'Segment Reporting'
- 5) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For Focus Lighting and Fixtures Limited



Mr Amit Sheth
Managing Director
DIN 01468052

Dated : 11th November, 2021
Mumbai



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UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2021
STANDALONE SEGMENTWISE REVENUE, RESULTS AND CAPITAL EMPLOYED

All amount in Rs. Lakhs unless otherwise stated

Particulars	Half Year Ended	Half Year ended	Half Year Ended	Year ended	Year ended
	30/09/2021 (UnAudited)	31/03/2021 (UnAudited)	30/09/2020 (UnAudited)	31/03/2021 (Audited)	31/03/2020 (Audited)
[1] Segment Revenue					
a) Own Manufactured	1,965.46	2,011.55	614.89	2,626.45	5,306.51
b) Traded Goods	2,323.49	1,845.12	722.15	2,567.27	3,712.38
c) Unallocated					-
Less Inter Segment Revenue					-
Net Sales/Income from Operations	4,288.95	3,856.67	1,337.04	5,193.71	9,018.88
[2] Segment Results					
Profit/ (Loss) before Interest, Exceptional items and tax from each segment					
a) Own Manufactured	(73.23)	12.56	(264.51)	(251.95)	454.72
b) Traded Goods	85.92	71.18	104.52	175.70	258.01
c) Unallocated		(31.25)	2.23	(29.02)	(12.25)
Total	12.68	52.48	(157.75)	(105.27)	700.48
Less :					
(i) Interest	25.71	23.84	23.85	47.70	71.21
(ii) Other Un-Allocable Expenses Net off Un Allocable Income		-			
Total Profit before Tax	(13.03)	28.64	(181.61)	(152.97)	629.27
[3] CAPITAL EMPLOYED					
a) Own Manufactured	2,993.12	99.20	2,770.31	2,869.51	2,810.00
b) Traded Goods	67.94	(209.45)	449.62	240.17	591.77
c) Unallocated	312.02	84.84	208.79	293.63	120.86
Total	3,373.08	(25.42)	3,428.72	3,403.30	3,522.63

Notes for standalone results

1) The aforesaid financial results have been reviewed by the Audit Committee and subsequently approved by the Board of Directors at its meeting held on 11th November 2021.

2) The Financial Results have been prepared in accordance with the Companies Accounting Standard Rules 2021 (AS) (as amended) prescribed under section 133 of The Companies Act 2013 read with relevant rules issued thereunder and Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended.

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4) The Company operates in two business segment viz: Manufacturing & Trading AS 17 'Segment Reporting'

5) Figures for the previous period have been regrouped, wherever necessary, to correspond with figures of the current period.

For and on Behalf of the Board
Focus Lighting and Fixtures Limited



Mr Amit Sheth
Managing Director
DIN 01468052
Mumbai

Dated : 11th November, 2021



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FOCUS LIGHTING AND FIXTURES LIMITED

CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30th September, 2021 (STANDALONE)

Rs in Lakhs

Particular	As at 30th September, 2021		As at 31 March, 2021	
	Rs.	Rs.	Rs.	Rs.
A. Cash Flow From Operating Activities				
Net Profit / (Loss) Before Extraordinary Items and Tax		(13.03)		(153)
<u>Adjustments For:</u>				
Depreciation	138.10		298.98	
Profit on Sale of Assets (Net)	-		-	
Finance Costs	25.71		47.70	
Liabilities / Provisions no Longer Required Written Back	-		-	
Bad Trade and Other Receivables, Loans and Advances Written Off	31.66		18.72	
Net Unrealised Exchange (Gain) / Loss	-		-	
		195.47		365.40
Operating Profit Before Working Capital Changes		182.44		212.43
<u>Changes in Working Capital:</u>				
Adjustments For (Increase) / Decrease in Operating Assets:				
Inventories	(485.27)		(206.72)	
Trade Receivables	(314.90)		578.61	
Short-Term Loans and Advances	(7.77)		(88.34)	
Long-Term Loans and Advances	(45.20)		(72.99)	
Other Current Assets	(152.03)		(161.92)	
Other Non-Current Assets			9.02	
Adjustments for Increase / (Decrease) in Operating Liabilities:				
Trade Payables	642.21		19.40	
Other Current Liabilities	305.17		(10.63)	
Short-Term Provisions	13.37		(67.53)	
Long-Term Provisions	5.59		(10.83)	
		(38.81)		(11.93)
Cash Generated from Operations		143.62		200.51
Bad Debts		31.66		18.72
Net Income Tax Paid and DDT		13.37		21.32
Net Cash Flow from Operating Activities (A)		98.59		160.46
B. Cash Flow From Investing Activities				
Capital Expenditure on Fixed Assets	(105.05)		(127.86)	
Proceeds From Sale of Fixed Assets	-		-	
Current Investments	-		-	
Non Current Investments	-		-	
Net Cash Flow Used in Investing Activities (B)		(105.05)		(127.86)
C. Cash Flow from Financing Activities				
Proceeds from Issue of Equity Shares/Securities Premium				
Proceeds from Long-Term Borrowings	(0.53)		72.53	
Proceeds from Other Short-Term Borrowings	24.34		(28.06)	
Loss on Restatement Of Foreign Currency Loans	-		1.96	
Finance Cost	(25.71)		(47.70)	
Dividend Paid	-		-	
Net Cash Flow from Financing Activities (C)		(1.90)		(1.27)
Net Increase in Cash And Cash Equivalents (A+B+C)		(8.36)		31.33
Cash and Cash Equivalents at the Beginning of the Year		73.84		42.50
Cash and Cash Equivalents at the end of the Year		65.47		73.84

For Focus Lighting and Fixtures Limited

CIN : L31500MH2005PTC155278


Amit Sheth
 Managing Director
 DIN 01468052
 Dated : 11th November, 2021

