

Date: February 10, 2022

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

**Scrip Symbol: FOCUS**

**Series: EQ**

**Sub: Outcome of Board Meeting held on February 10, 2022 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, 10<sup>th</sup> February, 2022 at 11C, Laxmi Industrial Estate, New Link Road, Opp. Fun Republic, Cinema, Andheri West, Mumbai – 400058, has inter-alia, approved the following matters:

1. Unaudited Standalone and Consolidated Financial Results for the quarter ended December 31<sup>st</sup>, 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**.
2. Amendment of various policies pursuant to Migration of Company from SME Board of NSE to Main Board of NSE:
  - A. Policy for Related Party Transactions.
  - B. Policy for Code of Practices and Procedures for Prevention of Insider Trading and Fair Disclosure of Unpublished Price Sensitive Information.
  - C. Policy for Determination of Materiality of Event or Information.
  - D. Policy for Determining Material Subsidiaries.

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



**Corporate Office**  
Focus Lighting & Fixtures Limited  
A1007-1010, Corporate Avenue  
Sonawala Road, Goregaon East  
Mumbai 400063, India

CIN L31500MH2005PLC155278

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

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W pluslighttech.com | trix.co.in | lumensandbeyond.com



**N. P. PATWA & CO.**  
**CHARTERED ACCOUNTANTS**

Office No. 104, Amrapali Apartment, 1st Floor, Near GPM College, Telli Galli, Andheri (East), Mumbai - 400 069.  
Tel. : 022-2683 7122 / 2683 7123 / 2683 7127 E-mail : nppatwa@gmail.com

**LIMITED REVIEW REPORT**

DATE : 10/02/2022

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

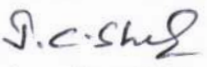
We have reviewed the accompanying statement of unaudited standalone financial results of **Focus Lighting and Fixtures Limited** for the quarter and nine months ended **31<sup>st</sup> December, 2021** being submitted by the company pursuant to the requirements of Regulation 33 of the Securities Exchange 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 Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 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 disclosed 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 C Shah**  
**(Partner)**  
**M.No. 042384**  
**UDIN: 22042384ABEPN21554**



**Place: Mumbai**  
**Date: 10.02.2022**



# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,  
Near Udyog Bhawan, Goregaon (East), Mumbai - 400063, Maharashtra, India.  
Tel. No.: +91 22 2686 5671-6; E-mail: info@pluslighttech.com; Website: www.pluslighttech.com

## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2021

Particulars	Quarter ended			Nine Month ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income</b>						
Revenue from Operations	2,491.12	2,126.89	1,674.63	6,780.07	3,011.67	5,193.71
Other Income	17.20	24.90	(18.85)	46.96	15.14	51.75
<b>Total Income</b>	<b>2,508.33</b>	<b>2,151.80</b>	<b>1,655.78</b>	<b>6,827.03</b>	<b>3,026.81</b>	<b>5,245.46</b>
<b>2 Expenses</b>						
Cost of Materials Consumed	1,313.31	683.03	624.89	2,611.15	989.36	1,637.96
Purchase of stock in trade	497.49	737.39	440.33	2,286.92	825.48	1,862.29
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(119.21)	(34.52)	23.00	(115.09)	135.85	8.20
Employee Benefits Expense	259.59	242.34	245.23	705.68	472.85	679.35
Finance costs	19.31	26.05	25.08	70.20	80.47	107.77
Depreciation and Amortisation Expenses	87.92	76.98	114.63	241.94	305.67	404.12
Other Expenses	265.78	334.08	190.37	870.41	431.60	743.04
<b>Total Expenses</b>	<b>2,324.19</b>	<b>2,065.36</b>	<b>1,663.53</b>	<b>6,671.21</b>	<b>3,241.28</b>	<b>5,442.73</b>
<b>3 Profit / (loss) before exceptional items and tax (1-2)</b>	<b>184.13</b>	<b>86.44</b>	<b>(7.75)</b>	<b>155.83</b>	<b>(214.47)</b>	<b>(197.26)</b>
<b>4 Exceptional item</b>	-	-	-	-	-	-
<b>5 Profit / (loss) before tax (3-4)</b>	<b>184.13</b>	<b>86.44</b>	<b>(7.75)</b>	<b>155.83</b>	<b>(214.47)</b>	<b>(197.26)</b>
<b>6 Tax Expenses</b>						
- Current Tax	41.23	13.37	-	54.60	-	-
- Previous Year Tax	-	-	-	-	-	21.32
- Deferred Tax	4.93	22.00	10.51	8.75	77.19	(54.96)
<b>Total Tax Expenses / (Income)</b>	<b>46.15</b>	<b>35.37</b>	<b>10.51</b>	<b>63.35</b>	<b>77.19</b>	<b>(33.64)</b>
<b>7 Profit / (loss) for the Period from continuing operations (5-6)</b>	<b>137.98</b>	<b>51.07</b>	<b>(18.26)</b>	<b>92.48</b>	<b>(291.65)</b>	<b>(163.62)</b>
<b>8 Profit / (loss) from discontinuing operations</b>	-	-	-	-	-	-
<b>9 Tax expense of discontinuing operations</b>	-	-	-	-	-	-
<b>10 Profit / (loss) from discontinuing operations after tax (8-9)</b>	-	-	-	-	-	-
<b>11 Profit / (loss) for the period (7+10)</b>	<b>137.98</b>	<b>51.07</b>	<b>(18.26)</b>	<b>92.48</b>	<b>(291.65)</b>	<b>(163.62)</b>
<b>12 Other comprehensive income</b>						
i. Items that will not be reclassified to Profit and Loss	-	-	-	-	-	-
ii. Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
iii. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
iv. Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
<b>13 Total Comprehensive Income for the Period (11+12)</b>	<b>137.98</b>	<b>51.07</b>	<b>(18.26)</b>	<b>92.48</b>	<b>(291.65)</b>	<b>(163.62)</b>
<b>Earnings per Equity Share (for continuing operation): (Paid-up Value Rs. 10) (Not annualised)</b>						
(a) Basic Earning Per Share	1.36	0.50	(0.18)	0.91	(2.88)	(1.61)
(b) Diluted Earning Per Share	1.36	0.50	(0.18)	0.91	(2.88)	(1.61)
<b>Earnings per Equity Share (for discontinued operation): (Paid-up Value Rs. 10) (Not annualised)</b>						
(a) Basic Earning Per Share	-	-	-	-	-	-
(b) Diluted Earning Per Share	-	-	-	-	-	-
<b>Earnings per Equity Share (for continuing &amp; discontinued operation): (Paid-up Value Rs. 10) (Not annualised)</b>						
(a) Basic Earning Per Share (In Rupees)	1.36	0.50	(0.18)	0.91	(2.88)	(1.61)
(b) Diluted Earning Per Share (In Rupees)	1.36	0.50	(0.18)	0.91	(2.88)	(1.61)
<b>Number of Shares</b>	<b>1,01,35,800</b>	<b>1,01,35,800</b>	<b>1,01,35,800</b>	<b>1,01,35,800</b>	<b>1,01,35,800</b>	<b>1,01,35,800</b>
<b>Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)</b>	<b>1,013.58</b>	<b>1,013.58</b>	<b>1,013.58</b>	<b>1,013.58</b>	<b>1,013.58</b>	<b>1,013.58</b>

### Notes:

- The Company has been migrated to the main Board of National Stock Exchange with effect from 24th November, 2021 and was earlier listed on NSE emerge platform and therefore was exempted as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 from preparation of results for the quarter (3 months) ended 30th September, 2021 and quarter and nine months ended 31st December, 2020 and as per Indian Accounting Standard (INDAS). Now, the comparative figures of quarter ended 30th September, 2021 and quarter and nine months ended 31st December, 2020 and audited figures for the year ended on 31st March, 2021 compiled by following Indian GAAP (previously reported) have been restated as required as per Indian accounting standards (IND AS) by the management of the Company and prepared by exercising necessary due diligence to ensure that the financial results reflect true and fair view of Company's affairs.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company has adopted IND AS for the first time, transition date being 1st April 2020. Accordingly, these financial results (including all the periods presented in accordance with IND AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared in accordance with the recognition and measurement principles in IND AS 34 - Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The unaudited financial results for the quarter and nine months ended 31st December, 2021 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 10th February, 2022, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- The Statutory Auditors of the Company have carried out a Limited Review of the results for the Quarter & Nine Months ended 31st December, 2021.
- Reconciliation of the standalone financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) are summarised as follows: -

Particulars	Quarter ended		9m ended	Year Ended
	30.09.2021	31.12.2020	31.12.2020	31.03.2021
Profit/(Loss) as reported under previous GAAP	59.01	(5.81)	(99.72)	(119.32)
Fair value adjustments as per IND AS 109	0.83	0.07	0.22	0.29
Depreciation and amortisation expense in respect of right to use assets	(26.24)	(26.24)	(78.72)	(110.57)
Adjustments with respect to Lease Liability in accordance with IND AS 116	17.47	13.71	40.94	65.98
Profit as reported under IND AS	51.07	(18.26)	(137.28)	(163.62)



By order of the Board of Directors  
Focus Lighting and Fixtures Limited

*[Signature]*  
Mr. Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 10th February, 2022

## FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,  
Near Udyog Bhawan, Goregaon (East), Mumbai - 400063, Maharashtra, India.

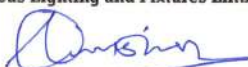
Tel. No.: +91 22 2686 5671-6; E-mail: info@pluslighttech.com; Website: www.pluslighttech.com

### STATEMENT OF UNAUDITED STANDALONE SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021

Particulars	Quarter ended			Nine Month Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
a. Own Manufactured	2,006.88	1,184.54	1,012.28	3,972.34	1,627.17	2,626.45
b. Traded goods	484.24	942.36	682.35	2,807.73	1,384.50	2,567.27
<b>Net Sales/Income From Operation</b>	<b>2,491.12</b>	<b>2,126.90</b>	<b>1,674.63</b>	<b>6,780.07</b>	<b>3,011.67</b>	<b>5,193.72</b>
<b>Segment Results</b>						
a. Own Manufactured	259.09	91.84	(55.06)	197.19	(310.62)	(234.06)
b. Traded goods	(55.65)	20.65	74.62	28.83	176.61	173.60
c. Unallocable	-	-	(2.23)	-	-	(29.02)
Less: Interest and Finance Charges	19.31	26.05	25.08	70.20	80.47	107.77
<b>Total Segment Result before Tax</b>	<b>184.13</b>	<b>86.44</b>	<b>(7.75)</b>	<b>155.83</b>	<b>(214.47)</b>	<b>(197.26)</b>
Less: Other Unallocable Expenditure						
<b>Total Profit Before Tax</b>	<b>184.13</b>	<b>86.44</b>	<b>(7.75)</b>	<b>155.83</b>	<b>(214.47)</b>	<b>(197.26)</b>
<b>Capital Employed</b>						
(Segment Assets - Segment Liabilities)						
a. Own Manufactured	3,008.33	2,948.16	2,554.51	3,008.33	2,554.51	2,835.77
b. Traded goods	213.02	62.69	611.90	213.02	611.90	238.97
c. Unallocable	239.49	312.02	228.30	239.49	228.30	283.63
<b>TOTAL CAPITAL EMPLOYED</b>	<b>3,460.85</b>	<b>3,322.87</b>	<b>3,394.71</b>	<b>3,460.85</b>	<b>3,394.71</b>	<b>3,368.37</b>



By order of the Board of Directors  
Focus Lighting and Fixtures Limited

  
**Mr. Amit Sheth**  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 10th February, 2022





DATE : 10/02/2022

**LIMITED REVIEW REPORT**

**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 nine months ended **31st December, 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 Indian Accounting Standard 34 - Interim Financial Reporting ("Ind AS 34") 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, Dubai, Focus Lighting and Fixtures PTE Ltd, Singapore and Focus Lighting Corp, USA.

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.

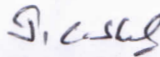
We did not review the interim financial statements / financial information / financial results of three subsidiaries included in the consolidated unaudited financial results, whose interim financial statements / financial information/ Financial results reflect total assets of Rs 708.93 lacs as at December 31, 2021, total revenues of Rs. 896.05 lacs, total net profit/(loss) after tax of Rs. 28.90 lacs and total comprehensive profit/(loss) of (Rs. 5.57 lacs) for the Quarter ended December 31, 2021, as considered in the consolidated unaudited financial results. These interim financial statements / financial information / financial results have not been reviewed 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 unaudited financials 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 and Company**

**Chartered Accountants**

**FRN: 107845W**

  
**Jitendra Shah**  
**Partner**  
**M No 042384**



**UDIN 22042384ABE0846218**  
**Place: Mumbai**  
**Date: 10.02.2022**



# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,  
Near Udyog Bhawan, Goregaon (East), Mumbai - 400063, Maharashtra, India.  
Tel. No.: +91 22 2686 5671-6; E-mail: info@pluslighttech.com; Website: www.pluslighttech.com

## STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER, 2021

Particulars	Quarter ended		Nine Month ended		(Rs. in Lakhs)	
	31.12.2021	30.09.2021	31.12.2020	31.12.2020	31.12.2020	Year Ended
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income</b>						
Revenue from Operations	2,556.27	2,286.02	1,685.30	7,033.44	3,246.13	5,995.80
Other Income	29.83	30.58	(1.86)	71.96	37.48	88.03
<b>Total Income</b>	<b>2,586.10</b>	<b>2,316.60</b>	<b>1,683.44</b>	<b>7,105.40</b>	<b>3,283.61</b>	<b>6,083.84</b>
<b>2 Expenses</b>						
Cost of Materials Consumed	1,313.31	683.03	624.89	2,611.15	989.36	1,637.96
Purchase of stock in trade	518.57	778.33	354.51	2,348.26	969.23	2,544.10
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(185.96)	(37.83)	10.82	(164.10)	79.08	(39.35)
Employee Benefits Expense	340.33	317.74	325.40	946.86	652.24	931.53
Finance costs	16.91	28.92	23.16	70.92	81.41	113.78
Depreciation and Amortisation Expenses	88.00	77.35	119.03	247.14	314.61	413.06
Other Expenses	316.37	327.05	205.16	860.43	485.03	749.24
<b>Total Expenses</b>	<b>2,407.53</b>	<b>2,174.59</b>	<b>1,662.97</b>	<b>6,920.67</b>	<b>3,570.96</b>	<b>6,350.32</b>
<b>3 Profit / (loss) before exceptional items and tax (1-2)</b>	<b>178.57</b>	<b>142.01</b>	<b>20.47</b>	<b>184.73</b>	<b>(287.34)</b>	<b>(266.49)</b>
<b>4 Exceptional item</b>	-	-	-	-	-	-
<b>5 Profit / (loss) before tax (3-4)</b>	<b>178.57</b>	<b>142.01</b>	<b>20.47</b>	<b>184.73</b>	<b>(287.34)</b>	<b>(266.49)</b>
<b>6 Tax Expenses</b>						
- Current Tax	41.23	13.37	-	54.60	-	-
- Previous Year Tax	-	-	-	-	-	21.32
- Deferred Tax	4.93	22.00	10.51	8.75	77.19	(54.96)
<b>Total Tax Expenses / (Income)</b>	<b>46.15</b>	<b>35.37</b>	<b>10.51</b>	<b>63.35</b>	<b>77.19</b>	<b>33.64</b>
<b>7 Profit / (loss) for the Period from continuing operations (5-6)</b>	<b>132.42</b>	<b>106.64</b>	<b>9.97</b>	<b>121.38</b>	<b>(210.16)</b>	<b>(232.85)</b>
<b>8 Profit / (loss) from discontinuing operations</b>	-	-	-	-	-	-
<b>9 Tax expense of discontinuing operations</b>	-	-	-	-	-	-
<b>10 Profit / (loss) from discontinuing operations after tax (8-9)</b>	-	-	-	-	-	-
<b>11 Profit / (loss) for the period (7+10)</b>	<b>132.42</b>	<b>106.64</b>	<b>9.97</b>	<b>121.38</b>	<b>(210.16)</b>	<b>(232.85)</b>
<b>12 Other comprehensive income</b>						
i. Items that will not be reclassified to Profit and Loss	(0.50)	3.42	(4.75)	2.33	1.00	4.41
ii. Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-	-
iii. Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
iv. Income Tax relating to Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
<b>13 Total Comprehensive Income for the Period (11+12)</b>	<b>131.92</b>	<b>110.06</b>	<b>5.21</b>	<b>123.71</b>	<b>(209.16)</b>	<b>(228.44)</b>
<b>Earnings per Equity Share (for continuing operation): (Paid-up Value Rs. 10) (Not annualised)</b>						
(a) Basic Earning Per Share	1.30	1.09	0.05	1.22	(2.06)	(2.25)
(b) Diluted Earning Per Share	1.30	1.09	0.05	1.22	(2.06)	(2.25)
<b>Earnings per Equity Share (for discontinued operation): (Paid-up Value Rs. 10) (Not annualised)</b>						
(a) Basic Earning Per Share	-	-	-	-	-	-
(b) Diluted Earning Per Share	-	-	-	-	-	-
<b>Earnings per Equity Share (for continuing &amp; discontinued operation): (Paid-up Value Rs. 10) (Not annualised)</b>						
(a) Basic Earning Per Share (In Rupees)	1.30	1.09	0.05	1.22	(2.06)	(2.25)
(b) Diluted Earning Per Share (In Rupees)	1.30	1.09	0.05	1.22	(2.06)	(2.25)
<b>Number of Shares</b>	<b>1,01,35,800</b>	<b>1,01,35,800</b>	<b>1,01,35,800</b>	<b>1,01,35,800</b>	<b>1,01,35,800</b>	<b>1,01,35,800</b>
<b>Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)</b>	<b>1,013.58</b>	<b>1,013.58</b>	<b>1,013.58</b>	<b>1,013.58</b>	<b>1,013.58</b>	<b>1,013.58</b>

### Notes:

- The Company has been migrated to the main Board of National Stock Exchange with effect from 24th November, 2021 and was earlier listed on NSE emerge platform and therefore was exempted as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 from preparation of results for the quarter (3 months) ended 30th September, 2021 and quarter and nine months ended 31st December, 2020 and as per Indian Accounting Standard (INDAS). Now, the comparative figures of quarter ended 30th September, 2021 and quarter and nine months ended 31st December, 2020 and audited figures for the year ended on 31st March, 2021 compiled by following Indian GAAP (previously reported) have been restated as required as per Indian accounting standards (IND AS) by the management of the Company and prepared by exercising necessary due diligence to ensure that the financial results reflect true and fair view of Company's affairs.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016. The Company has adopted IND AS for the first time, transition date being 1st April 2020. Accordingly, these financial results (including all the periods presented in accordance with IND AS 101 - First-time Adoption of Indian Accounting Standards) have been prepared in accordance with the recognition and measurement principles in IND AS 34 - Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- The unaudited financial results for the quarter and nine months ended 31st December, 2021 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 10th February, 2022, B115.
- The Statutory Auditors of the Company have carried out a Limited Review of the results for the Quarter & Nine Months ended 31st December, 2021.
- Reconciliation of the consolidated financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) are summarised as follows:-

Particulars	Quarter ended		9m ended	Year Ended
	30.09.2021	31.12.2020	31.12.2020	31.03.2021
Profit/(Loss) after tax as reported under previous GAAP	114.58	22.42	(172.60)	(188.55)
Fair value adjustments as per IND AS 109	0.83	0.07	0.22	0.29
Depreciation and amortisation expense in respect of right to use assets	(26.24)	(26.24)	(78.72)	(110.57)
Adjustments with respect to Lease Liability in accordance with IND AS 116	17.47	13.71	40.94	65.98
Foreign Exchange Difference due to Translation (Reclassifiable OCI)	3.42	(4.75)	1.00	4.41
Profit after Tax as reported under IND AS	110.06	5.21	(209.16)	(228.44)

Place : Mumbai  
Date : 10th February, 2022



By order of the Board of Directors  
Focus Lighting and Fixtures Limited

Mr Amit Sheth  
Managing Director  
DIN: 01468052

# **FOCUS LIGHTING AND FIXTURES LIMITED**

CIN: L31500MH2006PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,

Near Udyog Bhawan, Goregaon (East), Mumbai - 400063, Maharashtra, India.

Tel. No.: +91 22 2686 5671-6; E-mail: info@pluslighttech.com; Website: www.pluslighttech.com

## **STATEMENT OF UNAUDITED CONSOLIDATED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2021**

Particulars	Quarter ended			Nine Month Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Segment Revenue</b>						
a. Own Manufactured	2,006.88	1,184.54	1,012.28	3,972.34	1,627.17	2,626.45
b. Traded goods	549.39	1,101.48	673.02	3,061.09	1,618.96	3,369.36
<b>Net Sales/Income From Operation</b>	<b>2,556.27</b>	<b>2,286.02</b>	<b>1,685.30</b>	<b>7,033.44</b>	<b>3,246.13</b>	<b>5,995.80</b>
<b>Segment Results</b>						
a. Own Manufactured	259.09	91.84	(0.49)	197.19	(255.84)	(234.07)
b. Traded goods	(63.61)	79.08	46.37	58.46	49.91	110.38
c. Unallocable	-	-	(2.23)	-	-	(29.02)
Less: Interest and Finance Charges	16.91	28.92	23.16	70.92	81.41	113.78
<b>Total Segment Result before Tax</b>	<b>178.57</b>	<b>142.01</b>	<b>20.47</b>	<b>184.73</b>	<b>(287.34)</b>	<b>(266.49)</b>
Less: Other Unallocable Expenditure						
<b>Total Profit Before Tax</b>	<b>178.57</b>	<b>142.01</b>	<b>20.47</b>	<b>184.73</b>	<b>(287.34)</b>	<b>(266.49)</b>
<b>Capital Employed</b>						
(Segment Assets - Segment Liabilities)						
a. Own Manufactured	3,008.33	2,948.16	2,554.51	3,008.33	2,948.16	2,835.77
b. Traded goods	63.96	(30.19)	424.93	63.96	(30.19)	51.95
c. Unallocable	239.49	312.02	228.30	239.49	312.02	293.63
<b>TOTAL CAPITAL EMPLOYED</b>	<b>3,311.78</b>	<b>3,229.98</b>	<b>3,207.74</b>	<b>3,311.78</b>	<b>3,229.98</b>	<b>3,181.34</b>



**By order of the Board of Directors  
Focus Lighting and Fixtures Limited**

*(Signature)*

**Mr Amit Sheth  
Managing Director  
DIN: 01468052**

Place : Mumbai  
Date : 10th February, 2022