

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.

E-mail: cs@pluslighttech.com; Website: www.pluslighttech.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2022

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Consolidated			
	Quarter ended		Year Ended	
	30.06.2022	31.03.2022 #	30.06.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Audited
1 Income				
Revenue from Operations	2,653.84	3,505.68	2,181.14	10,539.12
Other Income	39.46	49.11	11.56	121.07
Total Income	2,693.30	3,554.79	2,202.70	10,660.19
2 Expenses				
Cost of Materials Consumed	1,289.98	1,396.72	614.81	4,007.87
Purchase of stock in trade	510.90	738.79	1,051.37	3,087.05
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(298.57)	52.09	59.69	(112.01)
Employee Benefits Expense	488.70	411.49	288.79	1,358.38
Finance costs	22.94	17.48	25.09	88.40
Depreciation and Amortisation Expenses	95.59	89.00	81.79	336.14
Other Expenses	374.47	439.43	217.01	1,299.86
Total Expenses	2,484.02	3,144.99	2,338.55	10,065.66
3 Profit / (loss) before exceptional items and tax (1-2)	209.29	409.80	(135.85)	594.54
4 Exceptional item	-	-	-	-
5 Profit / (loss) before tax (3-4)	209.29	409.80	(135.85)	594.54
6 Tax Expenses				
- Current Tax	49.27	110.74	-	165.34
- Previous Year Tax	-	1.31	-	1.31
- MAT Credit Entitlement/Reversal	-	-	-	-
- Deferred Tax	(105.11)	(37.06)	18.17	(27.77)
Total Tax Expenses / (Income)	(55.84)	74.99	18.17	194.41
7 Profit / (loss) for the Period from continuing operations (5-6)	265.13	334.81	(110.34)	400.12
8 Profit / (loss) from discontinuing operations	-	-	-	-
9 Tax expense of discontinuing operations	-	-	-	-
10 Profit / (loss) from discontinuing operations after tax (8-9)	-	-	-	-
11 Profit / (loss) for the period (7+10)	265.13	334.81	(110.34)	400.12
12 Other comprehensive income				
i. Items that will not be reclassified subsequently to Profit or Loss		(65.01)		
ii. Foreign Exchange Gain	(4.89)			4.48
iii. Actuarial Gain on Defined Plan Liability				-
iv. Income tax on Actuarial Loss				-
v. Actuarial Loss on Defined Plan Liability	48.21			67.15
vi. Income tax on Actuarial Loss	(12.13)	(16.36)		(16.90)
13 Total Comprehensive Income for the Period (11+12)	224.16	286.17	(110.34)	409.89
Profit for the Period Attributable To				
Owners of the Parent	266.43			
Non Controlling Interest	(1.31)			
Total Comprehensive Income for the Period Attributable To				
Owners of the Parent	225.46			
Non Controlling Interest	(1.31)			
Paid Up Equity Share Capital (Ordinary Shares of Rs 10 Each)	1,013.58	1,013.58	1,013.58	1,013.58
Reserves Excluding revaluation Reserves				
Earnings per share before exception items- Face Value '10.00 per share				
(1) Basic (in')	2.62	3.30	(1.09)	3.95
(2) Diluted (in')	2.62	3.30	(1.09)	3.95
Earnings per share before exception items- Face Value '10.00 per share				
(1) Basic (in')	2.62	3.30	(1.09)	3.95
(2) Diluted (in')	2.62	3.30	(1.09)	3.95

Notes	# The figures for the preceding 3 months ended 31.03.2022 are the balancing figure between the audited figures in respect of full financial year ended 31.03.2022 and year to date figures upto the third quarter of the financial year.
1	The Unaudited Standalone Financial Results and Segment Results were reviewed by the Audit Committee and approved by the Board of Directors of The company at the meeting held on 11th August, 2022
2	During the quarter ended 30.06.2022, 97500 Equity Shares were allotted to FLFL Employee Welfare Trust on 17.06.2022 on the bases of Company's Employee Stock Option Scheme of 2019. The employee's were given options to subscribe the shares, which the employees have not yet exercised. The paid up Capital of 1013.58 Equity shares is net of 97500 Equity Shares allotted to ESOP trust pending exercise of rights by the employees
3	This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015
4	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest. The company has incorporated a subsidiary situated in USA for which there has been no transactions in the subsidiary.
5	Statutory Auditor of the company has carried out the Limited Review of this Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015
6	The figures of the previous year and/ or period(s) have been regrouped wherever necessary

Place : Mumbai
Date : 11th August, 2022



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

(Signature)
Mr. Amit Sheth
Managing Director
DIN: 01468052

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.

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STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED ON JUNE 30, 2022

(Rs. in Lakhs except EPS and Share Capital)

	Particulars	Quarter ended			Year ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
1	Segment Assets				
	a) Own Manufactured	6,794.26	5,961.76	3,995.87	5,961.76
	b) Traded Goods	1,304.45	1,683.65	1,866.72	1,683.65
2	Other Un-allocable Assets	546.16	313.56	281.20	313.56
	Total Segment Assets	8,644.87	7,958.97	6,143.80	7,958.97
3	Segment Liabilities				
	a) Own Manufactured	3,149.33	2,693.55	1,491.59	2,693.55
	b) Traded Goods	1,461.10	1,687.23	1,649.08	1,687.23
4	Other Un-allocable Liabilities	261.15	53.72		53.72
	Total Segment Liabilities	4,871.57	4,434.50	3,140.67	4,434.50

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



Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 11th Aug, 2022

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STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED ON JUNE 30, 2022

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Year Ended
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
a. Own Manufactured	1,948.57	2,482.28	780.92	6,454.62
b. Trading	705.27	1,023.41	1,381.14	4,084.50
Net Sales/Income From Operation	2,653.84	3,505.69	2,162.06	10,539.12
Segment Results				
a. Own Manufactured	258.85	330.90	(153.74)	528.09
b. Trading	(26.62)	96.39	63.84	154.85
c. Unallocable				
Less: Interest and Finance Charges	22.94	17.48	24.84	88.40
Total Segment Result before Tax	209.29	409.81	(114.75)	594.54
Less: Other Unallocable Expenditure				
Total Profit before Tax	209.29	409.81	(114.75)	594.54
Capital Employed (Segment Assets - Segment Liabilities)				
a. Own Manufactured	3,644.93	3,268.22	2,514.77	3,268.22
b. Trading	(156.65)	58.51	479.13	58.51
c. Unallocable	285.01	259.84	320.17	259.84
TOTAL CAPITAL EMPLOYED	3,773.29	3,586.57	3,314.07	3,586.57

Items of Incomes, Expenses, Assets or even Liabilities including but not limited to borrowings as well as advances, provision for taxation, common administrative expenses, which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.

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



(Signature)

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 11th August, 2022



DATE : _____

**Independent Auditor's Review Report on the Quarterly and Year to Date
Unaudited Consolidated Financial Results of the Company Pursuant to the
Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015, as amended**

**Review Report to
The Board of Directors
Focus Lighting and Fixtures Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Focus Lighting and Fixtures Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2022 and year to date from April 01, 2022 to June 30, 2022 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard 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 and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.



4. The Statement includes the results of the following entities:

Holding Company:

- Focus Lighting and Fixtures Limited

Subsidiary Companies:

- Plus Light Tech FZE

- Focus Lighting PTE Limited

- Focus Lighting Corp

- Xandos Lighting and Fixtures Private Limited

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For N P Patwa and Company

Chartered Accountants

ICAI Firm registration number: 107845W

J. Shah



Jitendra Shah

Partner, Membership No.: 042384

UDIN: 22042384AOUQRX2913

Mumbai, Dated August 11, 2022

FOCUS LIGHTING AND FIXTURES LIMITED

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2022

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Standalone			
		Quarter ended		Year Ended	
		30.06.2022	31.03.2022#	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue from Operations	2,465.10	3,374.47	2,162.06	10,154.55
	Other Income	29.54	47.54	4.00	94.80
	Total Income	2,494.64	3,422.01	2,166.06	10,249.05
2	Expenses				
	Cost of Materials Consumed	1,289.98	1,396.72	614.81	4,007.87
	Purchase of stock in trade	495.39	694.22	1,052.04	2,981.13
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	(381.40)	118.48	38.64	3.39
	Employee Benefits Expense	388.21	341.51	203.75	1,150.32
	Finance costs	22.70	16.93	11.81	87.13
	Depreciation and Amortisation Expenses	95.04	88.74	50.79	330.68
	Other Expenses	353.90	432.90	301.63	1,200.19
	Total Expenses	2,263.82	3,089.51	2,273.47	9,760.72
3	Profit / (loss) before exceptional items and tax (1-2)	230.82	332.50	(107.41)	488.32
4	Exceptional item				
5	Profit / (loss) before tax (3-4)	230.82	332.50	(107.41)	488.32
6	Tax Expenses				
	- Current Tax	49.27	110.74		165.34
	- Previous Year Tax	-	1.31		1.31
	- MAT Credit Entitlement/Reversal				
	- Deferred Tax	(105.11)	(36.52)	(18.17)	(27.76)
	Total Tax Expenses / (Income)	(55.84)	74.22	(18.17)	138.88
7	Profit / (loss) for the Period from continuing operations (5-6)	286.66	258.28	(89.24)	349.44
8	Profit / (loss) from discontinuing operations				
9	Tax expense of discontinuing operations				
10	Profit / (loss) from discontinuing operations after tax (8-9)				
11	Profit / (loss) for the period (7+10)	286.66	258.28	(89.24)	349.44
12	Other comprehensive income				
i.	Items that will not be reclassified subsequently to Profit or Loss		67.15		
ii.	Actuarial Gain on Defined Plan Liability				
iii.	Income tax on Actuarial Loss				
iv.	Actuarial Loss on Defined Plan Liability	48.21			67.15
v.	Income tax on Actuarial Loss	(12.13)	(16.90)		(16.90)
13	Total Comprehensive Income for the Period (11+12)	250.58	208.03	(89.24)	299.19
	Paid Up Equity Share Capital				
	(Ordinary Shares of Rs 10 Each)	1,013.58	1,013.58	1,013.58	1,013.58
	Reserves Excluding revaluation Reserves				2,653.98
	Earnings per share before exception items- Face Value '10.00 per share				
	(1) Basic (in')	2.83	2.55	(0.88)	3.45
	(2) Diluted (in')	2.83	2.55	(0.88)	3.45
	Earnings per share before exception items- Face Value '10.00 per share				
	(1) Basic (in')	2.83	2.55	(0.88)	3.45
	(2) Diluted (in')	2.83	2.55	(0.88)	3.45

Notes # The figures for the preceding 3 months ended 31.03.2022 are the balancing figure between the audited figures in respect of full financial year ended 31.03.2022 and year to date figures upto the third quarter of the financial year.

1 The Unaudited Standalone Financial Results and Segment Results were reviewed by the Audit Committee and approved by the Board of Directors of The company at the meeting held on 11th August, 2022

2 During the quarter ended 30.06.2022, 97500 Equity Shares were allotted to FLFL Employee Welfare Trust on 17.06.2022 on the bases of Company's Employee Stock Option Scheme of 2019. The employee's were given options to subscribe the shares, which the employees have not yet exercised. The paid up Capital of 1013.58 Equity shares is net of 97500 Equity Shares allotted to ESOP trust pending exercise of rights by the employees

3 This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

4 Statutory Auditor of the company has carried out the Limited Review of this Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

5 The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

Place : Mumbai
Date : 11th August, 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: L31500MH2005PLC155278

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STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED ON JUNE 30, 2022

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Quarter ended			Year ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		Unaudited	Audited	Unaudited	Audited
1	Segment Assets				
	a) Own Manufactured	6,794.26	5,961.76	3,974.40	5,961.76
	b) Traded Goods	1,612.61	1,948.59	2,201.86	1,948.59
2	Other Un-allocable Assets	527.13	313.56	320.17	313.56
	Total Segment Assets	8,934.00	8,223.91	6,496.43	8,223.91
3	Segment Liabilities				
	a) Own Manufactured	3,149.33	2,693.55	1,499.17	2,693.55
	b) Traded Goods	1,581.95	1,809.08	1,725.46	1,809.08
4	Other Un-allocable Liabilities	261.15	53.72	-	53.72
	Total Segment Liabilities	4,992.43	4,556.35	3,224.63	4,556.35

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



Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai

Date : 11th August, 2022

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED ON JUNE 30, 2022

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Year Ended
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
a. Own Manufactured	1,948.57	2,482.28	780.92	6,454.62
b. Trading	516.53	892.20	1,381.14	3,699.93
Net Sales/Income From Operation	2,465.10	3,374.47	2,162.06	10,154.55
Segment Results				
a. Own Manufactured	258.85	330.90	(159.41)	528.09
b. Trading	(5.33)	18.54	63.81	47.37
c. Unallocable		-		-
Less: Interest and Finance Charges	22.70	16.93	11.81	87.13
Total Segment Result before Tax	230.82	332.50	(107.41)	488.33
Less: Other Unallocable Expenditure				
Total Profit before Tax	230.82	332.50	(107.41)	488.33
Capital Employed (Segment Assets - Segment Liabilities)				
a. Own Manufactured	3,644.93	3,268.21	2,514.77	3,268.21
b. Trading	30.66	139.51	479.13	139.51
c. Unallocable	259.84	259.84	320.17	259.84
TOTAL CAPITAL EMPLOYED	3,935.42	3,667.56	3,314.07	3,667.56

Items of Incomes, Expenses, Assets or even Liabilities including but not limited to borrowings as well as advances, provision for taxation, common administrative expenses, which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.

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



(Signature)

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 11th August, 2022



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 - 4604 1558 / 4973 4648 E-mail : nppatwa@gmail.com

DATE : _____

**Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited
Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI
(Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

Review Report to

The Board of Directors Focus Lighting and Fixtures Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Focus Lighting and Fixtures Limited (the "Company") for the quarter ended June 30, 2022 and year to date from April 01, 2022 to June 30, 2022 (the "Statement") attached herewith 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 "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("the Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard 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 and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For N P Patwa and Company

Chartered Accountants

ICAI Firm registration number: 107845W

J. C. Shah

Jitendra Shah

Partner, Membership No.: 042384

UDIN: 22042384AOUQJL3518

Mumbai, Dated August 11, 2022

