FOCUS
LIGHTING & FIXTURES LTD

PLUS LIGHT TECH | TRIX. | L&B Lumens & Beyond

Date: October 21, 2022

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot no C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400051

Scrip Symbol: FOCUS
Series: EQ

Sub: Outcome of Board Meeting held on October 21, 2022 under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

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., Friday, 21th October, 2022 at 11C, Laxmi Industrial Estate, New Link Road, Opp. Fun Republic, Cinema, Andheri West, Mumbai – 400058, has inter-alia, considered and approved the following matters:

1. **Financial Results:**
   Approved the Unaudited Standalone and Consolidated Financial Results for the quarter and half year ended September 30, 2022. 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 5.00 P.M.

You are requested to kindly take a note of the same.

For FOCUS LIGHTING AND FIXTURES LIMITED

AMIT VINOD SHETH
MANAGING DIRECTOR
DIN: 01468052

FOCUS LIGHTING & FIXTURES LTD

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,
Gujarat - 382213. India

CIN L31500MH2005PLC155278

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FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Goregaon (East), Mumbai – 400063,
E-mail: cs@pluslighttech.com; Website: www.pluslighttech.com

UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2022

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Consolidated					
		Quarter ended			Six Months Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	Revenue from Operations	4,031.86	2,653.84	2,286.02	6,685.71	4,477.16	10,539.12
	Other Income	29.34	39.46	28.87	68.80	40.43	121.07
	Total Income	**4,061.20**	**2,693.30**	**2,314.89**	**6,754.50**	**4,517.59**	**10,660.19**
2	**Expenses**						
	Cost of Materials Consumed	1,439.91	1,289.98	683.03	2,729.90	1,297.84	4,007.87
	Purchase of stock in trade	674.42	510.90	778.33	1,185.32	1,829.70	3,087.05
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	58.49	(298.57)	-37.83	-240.08	21.86	(112.01)
	Employee Benefits Expense	522.71	488.70	317.74	1,011.41	606.53	1,358.35
	Finance costs	30.04	22.94	3.74	52.99	28.83	88.40
	Depreciation and Amortisation Expenses	98.26	95.59	24.88	193.84	106.67	336.14
	Other Expenses	534.97	374.47	382.82	909.45	599.83	1,299.86
	Total Expenses	**3,358.81**	**2,484.02**	**2,152.71**	**5,842.83**	**4,491.26**	**10,065.66**
3	**Profit / (loss) before exceptional items and tax (1-2)**	**702.39**	**209.29**	**162.19**	**911.68**	**26.34**	**594.54**
4	**Prior Period Adjustment**		-	4.90		4.90	-
5	**Profit / (loss) befor tax(3-4)**	**702.39**	**209.29**	**157.29**	**911.68**	**21.44**	**594.54**
6	**Tax Expenses**						
	- Current Tax	239.77	49.27	13.37	289.04	13.37	165.34
	- Previous Year Tax	3.41	-	-	3.41		1.31
	- MAT Credit Entitlement/Reversal	-	-	-			-
	- Deferred Tax	(25.10)	(105.11)	(14.35)	(130.21)	3.82	27.77
	Total Tax Expenses / (Income)	**218.08**	**(55.84)**	**(0.98)**	**162.24**	**17.19**	**138.88**
7	**Profit / (loss) for the Period from continuing operations (5-6)**	**484.31**	**265.13**	**158.27**	**749.44**	**4.25**	**455.66**
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)**	**484.31**	**265.13**	**158.27**	**749.44**	**4.25**	**455.66**
12	**Other comprehensive income**						
i.	Items that will not be reclassified subsequently to Profit or Loss	-		-			
ii.	Foreign Exchange Gain	10.72	(4.89)	-	5.83		4.48
iii.	Actuarial Gain on Defined Plan Liability	48.21	48.21	-	96.42		-
iv.	Income tax on Actuarial Loss	-		-			-
v.	Actuarial Loss on Defined Plan Liability	-	-	-			67.15
vi.	Income tax on Actuarial Loss	(12.13)	(12.13)	-	(24.27)		(16.90)
13	**Total Comprehensive Income for the Period (11+12)**	**458.96**	**224.16**	**158.27**	**683.12**	**4.25**	**409.89**
	Profit for the Period Attributable To						
	Owners of the Parent	490.88	266.43	-	757.31		
	Non Controlling Interest	(6.56)	(1.31)	-	(7.87)		
	Total Comprehensive Income for the Period Attributable To						
	Owners of the Parent	465.52	225.46		690.99		
	Non Controlling Interest	(6.56)	(1.31)		(7.87)		
	Earnings per share before exception items- Face Value '10.00 per share						
	(1) Basic (in')	4.53	2.21	1.56	6.74	0.04	4.04
	(2) Diluted (in')	4.53	2.62	1.56	6.74	0.04	4.04
	Earnings per share before exception items- Face Value '10.00 per share						
	(1) Basic (in')	4.53	2.21	1.56	6.74	0.04	4.04
	(2) Diluted (in')	4.53	2.21	1.56	6.74	0.04	4.04
	Number of Shares	1,01,35,800	1,01,35,800	1,01,35,800	1,01,35,800	1,01,35,800	1,01,35,800
	Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)	10,13,58,000	10,13,58,000	10,13,58,000	10,13,58,000	10,13,58,000	10,13,58,000

Notes

1	The Unaudited Consolidated 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 21st October, 2022
2	During the quarter ended 30.06.2022, 97500 Equity Shares were alloted to FLFL Employee Welfare Trust on 17.06.2022 on the basis 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 excercised. The paid up Capital of 1013.58 Equity shares is net of 97500 Equity Shares alloted to ESOP trust pending excersice of rights by the employees
3	The Company has issued 2858815 share warrants at a price of Rs 110 per warrant face value on preferential allotment. The 1st installment of 25% of the issue price amounting to Rs 786.17 Lakhs has been received on 7th October, 2022 as per the terms of allotment of such warrants
4	This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirments) Regulations, 2015
5	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.The company has incorported a subsidiary situated in USA for which there has been no transactions in the subsidiary.
6	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 Requirments) Regulations, 2015
7	The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

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

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 21st October, 2022

FOCUS LIGHTING AND FIXTURES LIMITED

CIN : L31500MH2005PTC155278

CONSOLIDATED UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30th SEPTEMBER 2022

(Rs in Lakhs)

Particulars		Half Year Ended (Unaudited) 30-Sep-22	Year Ended (Audited) 31-Mar-22
ASSETS			
	Non-Current Assets		
(a)	Property, Plant and Equipments	1,103.23	1,138.45
(b)	Capital Work-In-progress	28.08	110.41
(c)	Intangible Assest	57.74	-
(d)	Right-of-use Assets	403.27	321.15
(e)	Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	103.50	65.56
	(iv) Others Financial Assets	119.34	94.14
(f)	Deferred Tax Assets (net)	294.27	139.79
(g)	Other Non Current Assets	21.19	21.19
(h)	Income Tax Asset (net)	-	-
Total Non-Current Assets		**2,130.61**	**1,890.69**
Current Assets			
(a)	Inventories	3,400.35	2,363.41
(b)	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	2,625.04	2,471.16
	(iii) Cash and Cash Equivalents	314.91	62.88
	(iv) Other Balances with Banks other then (iii) above	-	-
	(v) Loans	57.56	28.73
	(vi) Others	-	-
(c)	Current Tax Assets (net)	-	-
(d)	Other Current Assets	1,697.82	1,142.10
Total Current Assets		**8,095.69**	**6,068.27**
	TOTAL ASSETS	**10,226.30**	**7,958.97**
EQUITY AND LIABILITIES			
Equity			
(a)	Equity Share Capital	1,013.58	1,013.58
(b)	Other Equity	3,151.86	2,510.89
Total Equity		**4,165.44**	**3,524.47**
LIABILITIES			
Non Current Liabilities			
(a)	Financial Liabilities		
	(i) Borrowings	24.00	36.00
	(ii) Trade Payable	-	-
	(iii) Other financial Liabilities	458.93	369.63
(b)	Provisions	168.12	103.31
(c)	Other Non-Current Liabilities	-	-
(d)	Deferred Tax Liabilities (net)	-	-
Total Non-Current Liabilities		**651.05**	**508.94**
Current Liabilities			
(a)	Financial Liabilities		
	(i) Borrowings	100.19	220.34
	(ii) Trade Payables	2,932.21	2,608.00
	(iii) Other Financial Liabilities	352.61	332.10
(b)	Provisions	244.56	80.92
(c)	Other Current Liabilities	1,553.59	630.48
(d)	Current Tax Liabilities (net)	226.65	53.72
Total Current Liabilities		**5,409.81**	**3,925.56**
TOTAL EQUITY AND LIABILITIES		**10,226.30**	**7,958.97**

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

FOCUS LIGHTING & FIXTURES LTD

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 21st October, 2022

FOCUS LIGHTING AND FIXTURES LIMITED

Consolidated Cash Flow Statement For The Year Ended 30th September, 2022

(Rs in Lakhs)

	Particulars	30-Sep-2022	30-Sep-2021
A.	**Cash Flow from Operating Activities**		
	Net profit before Tax as per Profit & Loss Account	911.68	46.80
	Adjusted for:		
	Depreciation	193.84	143.22
	Assets Write off		
	Employee Benefit Expenses	(107.10)	
	INDAS Adjustment Lease		
	Provision for Doubtful Debts	100.09	31.66
	(Profit)/Loss on sale of Assets	(0.75)	
	Dividend	(51.17)	
	Finance Cost	18.28	28.83
	Operating Profit before Working Capital Changes	**1,064.87**	**250.51**
	Adjusted for:		
	(Increase)/ Decrease in Inventories	(1,036.94)	(467.52)
	(Increase)/ Decrease in Trade receivables	(253.97)	(341.83)
	Increase/ (Decrease) in Provision (non -current)		
	Increase/ (Decrease) in Trade Payables	324.21	628.16
	Increase/ (Decrease) in Short Term Borrowings	(120.15)	
	Increase/ (Decrease) in Other Current Liabilities	923.12	226.16
	(Increase)/ Decrease in Other Current assets	(555.71)	(152.03)
	Increase/ (Decrease) in Other Non- current financial liabilities		
	Increase/ (Decrease) in Other current financial liabilities	20.51	
	Increase/ (Decrease) in Provision (current)	163.64	
	Increase/ (Decrease) in Current tax liabilities	172.93	
	(Increase)/ Decrease in Current Loans given	28.84	(13.45)
	(Increase)/ Decrease in Long term Loans given	37.95	(42.54)
	(Increase)/ Decrease in Other Financial assets (non -current)	25.20	
	(Increase)/ Decrease in Other Financial assets		
	(Increase)/ Decrease in Other Non-Current Assets		
	(Increase)/ Decrease in Short-Term Provisions		13.37
	(Increase)/ Decrease in Long-Term Provisions		5.59
		794.48	106.44
	Less: Taxes Paid	292.44	13.37
	Bad Debts		31.66
	Cash Flow from Operating Activities (A)	**502.03**	**61.41**
B.	**Cash Flow from Investing Activities**		
	Purchase of Fixed Assets	(207.36)	(105.05)
	Sales Proceeds form Fixed Assets	2.49	
	FD with Banks		
	Sale/(Purchase) of F.A.		
	Currency Fluctuation		
	Net Cash used in Investing Activities (B)	**(204.87)**	**(105.05)**
C.	**Cash Flow from Financing Activities**		
	Issue of Equity share Capital		
	Repayment/Received of long term loans & advances	(12.00)	(0.53)
	Proceeds from Other Short-Term Borrowings		24.34
	Share Warrants		
	Finance Cost	(18.28)	(28.83)
	Currency Fluctuation	(14.85)	
	Net Cash used in Financing Activities (C)	**(45.13)**	**(5.02)**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	**252.03**	**(48.67)**
	Opening Balance of Cash and Cash Equivalents	**62.88**	**151.34**
	Closing Balance of Cash and Cash Equivalents	**314.91**	**102.67**

Notes:

1 The above Cash flow Statement has been prepared under the "Indirect Method"set out in Ind AS-7 on Statement of Cash flow.

2 Previous year figures have been reclassified to confirm with current Year's presentation,wherever applicable.

3 This is the cashflows Statement reffered to in our report of even date.

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

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 21st October, 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.

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

STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT ASSEST AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED ON 30TH SEPTEMBER , 2022

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Quarter ended			Six Month Eneded		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Assets						
	a) Own Manufactured	7,620.33	6,794.26	4,569.02	7,620.33	4,569.02	5,961.76
	b) Traded Goods	1,848.82	1,304.45	1,799.54	1,848.82	1,799.54	1,683.65
2	Other Un-allocable Assets	757.15	546.16	300.51	757.15	300.51	313.56
	Total Segment Assets	**10,226.30**	**8,644.87**	**6,669.07**	**10,226.30**	**6,669.07**	**8,223.91**
3	Segment Liabilites						
	a) Own Manufactured	3,688.79	3,149.33	1,575.90	3,688.79	1,575.90	2,693.55
	b) Traded Goods	1,846.67	1,461.10	1,908.81	1,846.67	1,908.81	1,687.23
4	Other Un-allocable Liabilities	525.40	261.15	13.37	525.40	13.37	53.72
	Total Segment Liabilities	**6,060.87**	**4,871.57**	**3,498.08**	**6,060.87**	**3,498.08**	**4,556.35**

FOCUS LIGHTING & FIXTURES LTD

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

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 21st October, 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.
E-mail: cs@pluslighttech.com; Website: www.pluslighttech.com

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

(Rs.in Lakhs except EPS and Share Capital)

Particulars	CONSOLIDATED					
	Quarter ended			Six Month Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a. Own Manufactured	3,005.16	1,948.57	1,184.54	4,953.74	1,965.46	6,454.62
b. Trading	1,026.70	705.27	1,130.57	1,731.97	2,511.70	4,084.50
Net Sales/Income From Operation	**4,031.86**	**2,653.84**	**2,315.11**	**6,685.71**	**4,477.16**	**10,539.12**
Segment Results						
a. Own Manufactured	607.67	258.85	80.51	866.52	(73.23)	528.09
b. Trading	124.76	(26.62)	59.67	98.14	123.50	154.85
c. Unallocable						
Less: Interest and Finance Charges	30.04	22.94	3.99	52.99	28.83	88.40
Total Segment Result before Tax	**702.39**	**209.29**	**136.18**	**911.68**	**21.44**	**594.54**
Less: Other Unallocable Expenditure						
Total Profit before Tax	**702.39**	**209.29**	**136.18**	**911.68**	**21.44**	**594.54**
Capital Employed (Segment Assets - Segment Liabilities)						
a. Own Manufactured	3,931.54	3,644.93	2,993.12	3,931.54	2,993.12	3,268.22
b. Trading	2.15	(156.65)	(109.27)	2.15	(109.27)	58.51
c. Unallocable	231.75	285.01	287.13	231.75	287.13	259.84
TOTAL CAPITAL EMPLOYED	**4,165.44**	**3,773.29**	**3,170.99**	**4,165.44**	**3,170.99**	**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

FOCUS LIGHTING & FIXTURES LTD

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 21st October, 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 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 September 30, 2022 and year to date from April 01, 2022 to September 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.

6. This Statement includes the interim financial information of subsidiaries which has not been reviewed/audited, whose interim financial information reflect total revenue of Rs 358.23 Lakhs and total net loss of Rs 11.72 lakhs for the quarter ended September 30, 2022 as considered in the Statement, based on their interim financial information which have not been reviewed/audited. Our Conclusion on the Statement is not modified in respect of this matter.

For N P Patwa and Company
Chartered Accountants
ICAI Firm registration number: 107845W



Jitendra Shah
Partner, Membership No.: 042384
UDIN: 22042384BAOZQV3543
Mumbai, Dated October 21, 2022

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
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Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2022

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Standalone					
		Quarter ended			Six Months Ended		Year Ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
	Revenue from Operations	3,875.86	2,465.10	2,126.90	6,340.96	4,288.95	10,154.55
	Other Income	24.31	29.54	24.05	53.85	28.05	94.50
	Total Income	**3,900.17**	**2,494.64**	**2,150.94**	**6,394.81**	**4,317.00**	**10,249.05**
2	**Expenses**						
	Cost of Materials Consumed	1,439.91	1,289.98	683.03	2,729.90	1,297.84	4,007.87
	Purchase of stock in trade	666.52	495.39	737.39	1,161.91	1,789.43	2,981.13
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	35.11	(381.40)	-34.52	-346.28	4.12	3.39
	Employee Benefits Expense	411.00	388.21	242.34	799.20	446.09	1,150.32
	Finance costs	27.96	22.70	13.90	50.67	25.71	87.13
	Depreciation and Amortisation Expenses	92.79	95.04	50.75	187.83	101.54	330.68
	Other Expenses	490.73	353.90	358.77	844.63	660.40	1,200.19
	Total Expenses	**3,164.03**	**2,263.82**	**2,051.67**	**5,427.85**	**4,325.13**	**9,760.72**
3	**Profit / (loss) before exceptional items and tax (1-2)**	**736.14**	**230.82**	**99.28**	**966.96**	**(8.13)**	**488.32**
4	**Exceptional item**			4.90		4.90	
5	**Profit / (loss) befor tax(3-4)**	**736.14**	**230.82**	**94.38**	**966.96**	**(13.03)**	**488.32**
6	**Tax Expenses**						
	- Current Tax	239.77	49.27	13.37	289.04	13.37	165.34
	- Previous Year Tax	3.41	-	-	3.41		1.31
	- MAT Credit Entitlement/Reversal	-		-			
	- Deferred Tax	(25.10)	(105.11)	22.00	(130.21)	3.82	(27.76)
	Total Tax Expenses / (Income)	**218.08**	**(55.84)**	**35.37**	**162.24**	**17.20**	**138.88**
7	**Profit / (loss) for the Period from continuing operations (5-6)**	**518.06**	**286.66**	**59.01**	**804.72**	**(30.23)**	**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)**	**518.06**	**286.66**	**59.01**	**804.72**	**(30.23)**	**349.44**
12	**Other comprehensive income**						
i.	Items that will not be reclassified subsequently to Profit or Loss	-					
ii.	Actuarial Gain on Defined Plan Liability						
iii.	Income tax on Actuarial Loss						
iv.	Actuarial Loss on Defined Plan Liability	48.21	48.21		96.42		67.15
v.	Income tax on Actuarial Loss	(12.13)	(12.13)		(24.27)		(16.90)
13	**Total Comprehensive Income for the Period (11+12)**	**481.98**	**250.58**	**59.01**	**732.57**	**(30.23)**	**299.19**
	Earnings per share before exception items- Face Value '10.00 per share						
	(1) Basic (in')	4.40	2.83	(0.58)	7.23	(0.30)	3.45
	(2) Diluted (in')	4.40	2.83	(0.58)	7.23	(0.30)	3.45
	Earnings per share before exception items- Face						
	(1) Basic (in')	4.40	2.83	(0.58)	7.23	(0.30)	3.45
	(2) Diluted (in')	4.40	2.83	(0.58)	7.23	(0.30)	3.45
	Number of Shares	1,01,35,800	1,01,35,800	1,01,35,800	1,01,35,800	1,01,35,800	1,01,35,800
	Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)	10,13,58,000	10,13,58,000	10,13,58,000	10,13,58,000	10,13,58,000	10,13,58,000

Notes

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 21st October, 2022
2	During the quarter ended 30.06.2022, 97500 Equity Shares were alloted to FLFL Employee Welfare Trust on 17.06.2022 on the basis 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 excercised. The paid up Capital of 1013.58 Equity shares is net of 97500 Equity Shares alloted to ESOP trust pending excersice of rights by the employees
3	The Company has issued 2858815 share warrants at a price of Rs 110 per warrant face value on preferential allotment. The 1st installment of 25% of the issue price amounting to Rs 786.17 Lakhs has been received on 7th October, 2022 as per the terms of allotment of such warrants
4	This Statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosures Requirments) Regulations, 2015
5	In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.The company has incorported a subsidiary situated in USA for which there has been no transactions in the subsidiary.
6	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 Requirments) Regulations, 2015
7	The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

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

FOCUS LIGHTING & FIXTURES LTD

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 21st October, 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.
E-mail: cs@pluslighttech.com; Website: www.pluslighttech.com

STANDALONE UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30th SEPTEMBER 2022

(Rs.in Lakhs)

Particulars		As at 30th September 2022	As at 31st March, 2022
		Unaudited	Audited
ASSETS			
Non-Current Assets			
(a)	Property, Plant and Equipments	1,100.40	1,135.78
(c)	Capital Work-In-progress	28.08	110.41
(b)	Intangible Assets	57.74	-
(d)	Right-of-use Assets	347.98	321.15
(e)	Financial Assets	-	-
	(i) Investments	62.59	62.08
	(ii) Trade receivables	-	-
	(iii) Loans	220.70	172.63
	(iv) Others Financial Assets	97.04	78.59
(f)	Deferred Tax Assets (net)	294.27	139.79
(g)	Other Non Current Assets	21.19	21.19
(h)	Income Tax Asset (net)	-	-
	Total Non-Current Assets	**2,229.98**	**2,041.63**
Current Assets			
(a)	Inventories	3,122.93	2,069.95
(b)	Financial Assets		
	(i) Investments	-	-
	(ii) Trade Receivables	3,121.50	2,932.77
	(iii) Cash and Cash Equivalents	283.27	26.20
	(iv) Other Balances with Banks other then (iii) above	-	-
	(v) Loans	55.95	27.77
	(vi) Others Current Fianncial Assets	-	-
(c)	Current Tax Assets (net)	-	-
(d)	Other Current Assets	1,684.77	1,125.59
	Total Current Assets	**8,268.43**	**6,182.28**
TOTAL ASSETS		**10,498.40**	**8,223.91**
EQUITY AND LIABILITIES			
Equity			
(a)	Equity Share Capital	1,013.58	1,013.58
(b)	Other Equity	3,358.81	2,653.98
Total Equity		**4,372.39**	**3,667.56**
LIABILITIES			
Non Current Liabilities			
(a)	Financial Liabilities		
	(i) Borrowings	24.00	36.00
	(ii) Trade Payable	-	-
	(iii) Other financial Liabilities	403.07	369.63
(b)	Provisions	168.12	103.31
(c)	Other Non-Current Liabilities	-	-
(d)	Deferred Tax Liabilities (net)	-	-
Total Non-Current Liabilities		**595.19**	**508.94**
Current Liabilities			
(a)	Financial Liabilities		
	(i) Borrowings	100.19	220.34
	(ii) Trade Payables	3,015.83	2,596.29
	(iii) Other Financial Liabilities	515.32	514.15
(b)	Provisions	244.56	80.92
(c)	Other Current Financial Liabilities	1,428.27	581.99
(d)	Current Tax Liabilities (net)	226.65	53.72
Total Current Liabilities		**5,530.82**	**4,047.41**
TOTAL EQUITY AND LIABILITIES		**10,498.40**	**8,223.91**

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

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 21st October, 2022

FOCUS LIGHTING AND FIXTURES LIMITED

STATEMENT OF STANDALONE UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

	Particulars	As at 30th September 2022	As at 30th September 2021
		Unaudited	Unaudited
A.	**Cash Flow from Operating Activities**		
	Net profit before Tax as per Profit & Loss Account	966.96	(13.03)
	Adjusted for:		
	Assets Write off		
	Depreciation	187.83	138.10
	Employee Benefit Expenses	(96.42)	
	INDAS Adjustment Lease	-	
	Provision for Doubtful Debts	100.09	31.66
	Loss / (Profit) on sale of Asset	(0.75)	
	Dividend Paid	(51.17)	
	Finance Cost	17.59	25.71
	Operating Profit before Working Capital Changes	**1,124.12**	**182.44**
	Adjusted for:		
	(Increase)/ Decrease in Inventories	(960.67)	(485.27)
	(Increase)/ Decrease in Trade receivables	(188.74)	(314.90)
	(Increase)/ Decrease in Other Current assets	(651.49)	(152.03)
	Increase/ (Decrease) in Current Loans given	(28.18)	(7.77)
	Increase/ (Decrease) in Long term Loans given	-	(45.20)
	Increase/ (Decrease) in Other Financial assets Current	-	
	Increase/ (Decrease) in Other Financial assets Non Current	(18.45)	
	Increase/ (Decrease) in Other Non-Current Assets	-	
	Increase/ (Decrease) in Provision	85.31	(18.28)
	Increase/ (Decrease) in Trade Payables	419.54	642.21
	Increase/ (Decrease) in Short Term Borrowings	(120.15)	
	Increase/ (Decrease) in Other Current Liabilities	172.93	305.17
	Increase/ (Decrease) in Other current financial liabilities	846.28	5.59
	Increase/ (Decrease) in Other non current financial liabilities	33.44	
	Increase/ (Decrease) in Non Current Provision	64.81	
		778.77	**111.97**
	Less: Taxes Paid	292.44	13.37
	Cash Flow from Operating Activities (A)	**486.32**	**98.59**
B.	**Cash Flow from Investing Activities**		
	Purchase of Fixed Assets	(165.57)	(105.05)
	FD with Banks	(0.51)	
	Sale of Fixed Assets	2.49	
	Net Cash used in Investing Activities (B)	**(163.59)**	**(105.05)**
C.	**Cash Flow from Financing Activities**		
	Issue of Equity share Capital		
	Repayment/Received of long term loans & advances	(48.07)	23.81
	Share Warrants	-	
	Finance Cost	(17.59)	(25.71)
	Right Issue Expense	-	
	Restatement of Foreign Exchange Loan	-	
	Net Cash used in Financing Activities (C)	**(65.66)**	**(1.90)**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	**257.08**	**(8.36)**
	Opening Balance of Cash and Cash Equivalents	**26.20**	**73.84**
	Closing Balance of Cash and Cash Equivalents	**283.27**	**65.47**

Notes:

1. The above Cash flow Statement has been prepared under the "Indirect Method"set out in Ind AS-7 on Statement of Cash flow.

2. Previous year figures have been reclassified to confirm with current Year's presentation , wherever applicable.

3. This is the cashflows Statement reffered to in our report of even date.

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



Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 21st October, 2022

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
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E-mail: cs@pluslighttech.com; Website: www.pluslighttech.com

STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED ON 30th September, 2022

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Quarter ended			Six Month Eneded		Year ended
		30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Assets						
	a) Own Manufactured	7,620.33	6,794.26	4,569.02	7,620.33	4,569.02	5,961.76
	b) Traded Goods	2,082.74	1,612.61	2,055.92	2,082.74	2,055.92	1,948.59
2	Other Un-allocable Assets	795.33	527.13	325.39	795.33	325.39	313.56
	Total Segment Assets	**10,498.40**	**8,934.00**	**6,950.33**	**10,498.40**	**6,950.33**	**8,223.91**
3	Segment Liabilites						
	a) Own Manufactured	3,688.79	3,149.33	1,575.90	3,688.79	1,575.90	2,693.55
	b) Traded Goods	1,911.82	1,581.95	1,987.98	1,911.82	1,987.98	1,809.08
4	Other Un-allocable Liabilities	525.40	261.15	13.37	525.40	13.37	53.72
	Total Segment Liabilities	**6,126.01**	**4,992.43**	**3,577.25**	**6,126.01**	**3,577.25**	**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 : 21ST OCTOMBER , 2022

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
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STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND HALF YEAR ENDED ON September 30, 2022

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Six Month Ended		Year Ended
	30.09.2022	30.06.2022	30.09.2021	30.09.2022	30.09.2021	31.03.2022
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue						
a. Own Manufactured	3,005.16	1,948.57	1,184.54	4,953.74	1,965.46	6,454.62
b. Trading	870.70	516.53	942.35	1,387.23	2,323.49	3,699.93
Net Sales/Income From Operation	**3,875.86**	**2,465.10**	**2,126.89**	**6,340.96**	**4,288.95**	**10,154.55**
Segment Results						
a. Own Manufactured	607.67	258.85	86.18	866.52	(73.23)	528.09
b. Trading	156.43	(5.33)	22.11	151.10	85.92	47.37
c. Unallocable						-
Less: Interest and Finance Charges	27.96	22.70	13.90	50.67	25.71	87.13
Total Segment Result before Tax	**736.14**	**230.82**	**94.38**	**966.96**	**-13.03**	**488.33**
Less: Other Unallocable Expenditure						
Total Profit before Tax	**736.14**	**230.82**	**94.38**	**966.96**	**-13.03**	**488.33**
Capital Employed						
(Segment Assets - Segment Liabilities)						
a. Own Manufactured	3,931.54	3,644.93	2,993.12	3,931.54	2,993.12	3,268.21
b. Trading	170.92	30.66	67.94	170.92	67.94	139.51
c. Unallocable	269.93	265.99	312.02	269.93	312.02	259.84
TOTAL CAPITAL EMPLOYED	**4,372.39**	**3,941.57**	**3,373.08**	**4,372.39**	**3,373.08**	**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

FOCUS LIGHTING & FIXTURES LTD

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : 21ST OCTOMBER , 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 September 30, 2022 and year to date from April 01, 2022 to September 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

N. P. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

Jitendra Shah

Partner, Membership No.: 042384

UDIN: 22042384BAPAQO2016

Mumbai, Dated October 21, 2022