

Date: May 18, 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 May 18, 2022 under Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir,

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., Wednesday, 18<sup>th</sup> May, 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. Approved Audited Standalone and Consolidated Financial Results along with Auditor's Report for the quarter and year ended March 31, 2022. A copy of the results along with the Auditor's Report and declaration by the Company for the Audit Report with Unmodified Opinion is enclosed herewith.
2. Re-appointment of Nandola & Co, Practicing Chartered Accountants as the Internal Auditors of the Company for the FY 2022-23. Their Brief Profile is enclosed as Annexure I.
3. Accepted the Resignation of M/s. Anubhuti Tripathi & Associates, Company Secretaries from the position of Secretarial Auditors of the Company for the Financial Year 2021-22. The details as required are enclosed in Annexure-II.
4. Appointment of M/s. Rathod & Co., Practicing Company Secretaries, having valid Peer Review Certificate No. 1762/2022, as the Secretarial Auditors of the Company for the FY 2021-22 & 2022-23. Their Brief Profile is enclosed as Annexure-III.

The details as required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015 along with the brief profile is enclosed in this letter.

**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,  
Gujarat - 382213, India

T +91 22 2686 5671-6 E info@pluslighttech.com | info@trix.co.in  
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The Board Meeting commenced at 3:00 P.M. and concluded at 8.40 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**

## Annexure-I

## Re-appointment of Nandola &amp; Co, Chartered Accountants as the Internal Auditor of Focus Lighting and Fixtures Ltd.

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Re-appointment
2.	Date of Appointment/ Cessation	May 18, 2022
3.	Name of Firm	Nandola & Co
4.	Name of Proprietor	CA Keyur Nandola
5.	Membership Number	126612
6.	FRN	128214W
7.	Address of office	F-42, Profit Center, Above Sankalp Restaurant, Mahavir Nagar, Kandivali West, Mumbai- 400 067
8.	Contact Number	022 40142422
9.	Email Id	<a href="mailto:nandola.keyur@gmail.com">nandola.keyur@gmail.com</a>
10.	Brief Profile (In case of appointment)	Nandola & Co. ("NC") is chartered accountant firm advising corporates and entrepreneurs in area of Accounting, Audit, Tax & Regulatory Services having an experience of more than 5 years.
11.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable

**Annexure-II****Resignation of M/s. Anubhuti Tripathi & Associates, Company Secretaries as the Secretarial  
Auditors of Focus Lighting and Fixtures Limited**

Sr No.	Details of events that needed to be provided	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Resignation
2.	Date of Cessation	May 06, 2022
3.	Brief Profile (in case of appointment)	Not Applicable
4.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable

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## Annexure-III

## Appointment of M/s. Rathod &amp; Co., Practicing Company Secretaries as the Secretarial Auditor of Focus Lighting and Fixtures Ltd.

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment
2.	Date of Appointment/ Cessation	May 18, 2022
3.	Name of Firm	Rathod & Co., Practicing Company Secretaries
4.	Name of Proprietor	Chirag Vinodbhai Rathod
5.	Membership Number	54460
6.	COP No.	20186
7.	Address of office	Nandanvan, Near Shastri Baug, Dr. Radha Krushna Road, Opposite Utsav Party Plot, Anand- 388001.
8.	Contact Number	+91-8866365317, +91-7778872709
9.	Email Id	compliance@rathod-panchal.com
10.	Brief Profile (In case of appointment)	CS Chirag Vinodbhai Rathod, an Associate Member of ICSI, B. Com and LLB graduate is an aspiring professional practicing since March 2018. He is the proprietor of Rathod & Co., Practicing Company Secretaries. Rathod & Co. is an emerging proprietary concern, pioneered in providing one stop integrated Corporate Compliance, Secretarial, Legal & Advisory Services.
11.	Disclosure of relationships between Directors (in case of appointment of a Director)	Not Applicable

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Gujrat - 382213, India

**Date: May 18, 2022**

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

**Scrip Symbol: FOCUS**

**Series: EQ**

**Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015**

Dear Sir/ Madam,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI notification No. SEBI/LAD-NRO/GN/2016-2017/001 dated 25.05.2016 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27.05.2016, we hereby declare and confirm that the Auditor's Report on Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended March 31, 2022, issued by the Statutory Auditors of the Company is unmodified.

**For FOCUS LIGHTING AND FIXTURES LIMITED**

**AMIT VINOD SHETH**  
**MANAGING DIRECTOR**  
**DIN: 01468052**

**Corporate Office**  
Focus Lighting & Fixtures Limited  
A1007-1010, Corporate Avenue  
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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, Maharashtra, India.

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

## STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2022

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Income</b>					
Revenue from Operations	3,505.68	2,556.27	2,749.67	10,539.12	5,995.80
Other Income	49.11	29.83	50.55	121.07	88.03
<b>Total Income</b>	<b>3,554.79</b>	<b>2,586.10</b>	<b>2,800.22</b>	<b>10,660.19</b>	<b>6,083.84</b>
<b>2 Expenses</b>					
Cost of Materials Consumed	1,396.72	1,313.31	648.60	4,007.87	1,637.96
Purchase of stock in trade	738.79	518.57	1,574.87	3,087.05	2,544.10
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	52.09	(185.96)	(118.42)	(112.01)	(39.35)
Employee Benefits Expense	411.49	340.33	279.29	1,358.35	931.53
Finance costs	17.48	16.91	32.37	88.40	113.78
Depreciation and Amortisation Expenses	89.00	88.00	98.45	336.14	413.06
Other Expenses	439.43	316.37	264.22	1,299.86	749.24
<b>Total Expenses</b>	<b>3,144.99</b>	<b>2,407.53</b>	<b>2,779.37</b>	<b>10,065.65</b>	<b>6,350.32</b>
<b>3 Profit / (loss) before exceptional items and tax (1-2)</b>	<b>409.80</b>	<b>178.57</b>	<b>20.86</b>	<b>594.54</b>	<b>(266.49)</b>
<b>4 Exceptional item</b>	-	-	-	-	-
<b>5 Profit / (loss) before tax (3-4)</b>	<b>409.80</b>	<b>178.57</b>	<b>20.86</b>	<b>594.54</b>	<b>(266.49)</b>
<b>6 Tax Expenses</b>					
- Current Tax	110.74	41.23	-	165.34	-
- Previous Year Tax	1.3065	-	21.32	1.31	21.32
- Deferred Tax	(53.42)	4.93	22.22	(44.67)	(54.96)
<b>Total Tax Expenses / (Income)</b>	<b>58.63</b>	<b>46.15</b>	<b>43.54</b>	<b>121.98</b>	<b>33.64</b>
<b>7 Profit / (loss) for the Period from continuing operations (5-6)</b>	<b>351.17</b>	<b>132.42</b>	<b>(22.69)</b>	<b>472.56</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>351.17</b>	<b>132.42</b>	<b>(22.69)</b>	<b>472.56</b>	<b>(232.85)</b>
<b>12 Other comprehensive income</b>	<b>(65.01)</b>	<b>(0.50)</b>	<b>3.41</b>	<b>(62.68)</b>	<b>4.41</b>
i. Items that will not be reclassified to Profit and Loss	(65.01)	(0.50)	3.41	(62.68)	4.41
Income Tax relating to Items that will not be reclassified to Profit or Loss	-	-	-	-	-
ii. 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>286.17</b>	<b>131.92</b>	<b>(19.28)</b>	<b>409.89</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	2.82	1.30	(0.19)	4.04	(2.25)
(b) Diluted Earning Per Share	2.82	1.30	(0.19)	4.04	(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	2.82	1.30	(0.19)	4.04	(2.25)
(b) Diluted Earning Per Share	2.82	1.30	(0.19)	4.04	(2.25)
<b>Number of Shares</b>	<b>10,135,800</b>	<b>10,135,800</b>	<b>10,135,800</b>	<b>10,135,800</b>	<b>10,135,800</b>
<b>Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)</b>	<b>101,358,000</b>	<b>101,358,000</b>	<b>101,358,000</b>	<b>101,358,000</b>	<b>101,358,000</b>

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

AMIT VINOD SHETH  
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Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 18th MAY, 2022

**Notes:**

The Company was earlier listed on NSE emerge platform and therefore was exempted from preparation of results for the quarter(3 month) ended 31st March, 2021. However, with effect from 24th november, 2021 the company has been migrated to the main Board of National Stock Exchange and hence, the comparative figures of quarter 30th September, 2021 and quarter and nine months ended 31st December, 2020 and audited figures for the year ended on 31st March, 2021 as per IGAAP (previously reported) have been restated as required in terms of 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 audited financial results for the quarter ended 31st March, 2022 and year ended 31st March, 2022 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 18 May, 2022, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The auditors has given un modified report

Subsidiaries included in the above published IND AS Consolidated Results are wholly owned subsidiaries and therefore there is no minority interest. Also, the company has incorporated a subsidiary situated in USA for which we would like to state that there has been no transactions with that subsidiary and hence the company has not taken such subsidiary into consolidation for above mentioned periods.

Subsidiaries included in the above results have been restated for all comparable periods under IND AS and the same is certified by the management of the Parent Co. Such restatement is as per First Time IND AS adoption principles (as per IND AS 101) for these subsidiaries.

The Statutory Auditors of the Company have carried out an Audit of the results for the Quarter ended 31st March, 2022.

Reconciliation of the consolidated financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) are summarised as follows: -

Particulars	Quarter Ended	Year Ended
	31.03.2021	31.03.2021
Profit/(Loss) after tax as reported under previous GAAP	(226.91)	(188.55)
Fair value adjustments as per IND AS 109	0.07	0.29
Depreciation and amortisation expense in respect of right to use assets	(31.85)	(110.57)
Adjustments with respect to Lease Liability in accordance with IND AS 116	25.04	65.98
Foreign Exchange Difference due to Translation (Reclassifiable OCI)	-	4.41
<b>Profit after Tax as reported under IND AS</b>	<b>(19.28)</b>	<b>(228.44)</b>

The Company operates in two business segment viz. Manufacturing & Trading. Therefore, in accordance with Indian Accounting Standards (Ind-AS 108), the Company has disclosed Segment results in the Financial Results.

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

AMIT VINOD  
SHETH

Digitally signed by: AMIT VINOD SHETH  
DN: CN = AMIT VINOD SHETH C =  
IN O = Personal  
Date: 2022.05.18 20:45:48 +05'30'

**Place : Mumbai**  
**Date : 18th MAY, 2022**

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



# FOCUS LIGHTING AND FIXTURES LIMITED

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## STATEMENT OF CONSOLIDATED AUDITED ASSETS AND LIABILITIES FOR THE YEAR ENDED MARCH 31, 2022

(Rs. in Lacs)

Particulars	Notes	As at 31st March,2022	As at 31st March,2021
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
(a) Property, Plant and Equipments	2	1,138.45	1,105.26
(b) Capital Work-In-progress	2	110.41	50.63
(c) Right-of-use Assets	2	321.15	430.51
(d) Financial Assets			
(i) Investments	3	-	-
(ii) Trade receivables			
(iii) Loans	4	65.56	60.85
(iv) Others Financial Assets	5	22.66	37.17
(f) Deferred Tax Assets ( net)	22	139.79	95.12
(g) Other Non Current Assets	6	92.67	67.33
(h) Income Tax Asset (net)		-	-
<b>Total Non-Current Assets</b>		<b>1,890.69</b>	<b>1,846.87</b>
<b>Current Assets</b>			
(a) Inventories	7	2,363.41	1,822.20
(b) Financial Assets			
(i) Investments			
(ii) Trade Receivables	8	2,471.16	1,732.87
(iii) Cash and Cash Equivalentents	9	62.88	114.17
(iv) Other Balances with Banks other then (iii) above	-		
(v) Loans and Advances	10	519.51	236.63
(vi) Others			
(c) Current Tax Assets (net)			
(d) Other Current Assets	11	651.32	411.40
<b>Total Current Assets</b>		<b>6,068.27</b>	<b>4,317.27</b>
<b>TOTAL ASSETS</b>		<b>7,958.97</b>	<b>6,164.14</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
(a) Equity Share Capital	12	1,013.58	1,013.58
(b) Other Equity	13	2,510.89	2,092.87
<b>Total Equity</b>		<b>3,524.47</b>	<b>3,106.45</b>
<b>LIABILITIES</b>			
<b>Non Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	14	36.00	70.02
(ii) Trade Payable			
(iii) Other financial Liabilities	15	369.63	457.10
(b) Provisions	21	103.31	-
(c) Other Non-Current Liabilities			
(d) Deferred Tax Liabilities (net)			
<b>Total Non-Current Liabilities</b>		<b>508.94</b>	<b>527.12</b>
<b>Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	14	220.34	401.87
(ii) Trade Payables	16	2,608.00	1,680.62
(iii) Other Financial Liabilities	17	332.10	172.67
(b) Provisions	18	80.92	16.90
(c) Other Current Liabilities	19	630.48	258.52
(d) Current Tax Liabilities (net)	20	53.72	-
<b>Total Current Liabilities</b>		<b>3,925.56</b>	<b>2,530.57</b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>7,958.97</b>	<b>6,164.14</b>

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

AMIT VINOD SHETH  
SHETH

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Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 18th MAY, 2022

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STATEMENT OF CONSOLIDATED AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2022

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	Audited	Unaudited	Audited	Audited	Audited
<b>Segment Revenue</b>					
a. Own Manufactured	2,482.28	2,006.88	999.27	6,454.62	2,626.45
b. Traded goods	1,023.41	549.39	1,750.40	4,084.50	3,369.36
<b>Net Sales/Income From Operation</b>	<b>3,505.69</b>	<b>2,556.27</b>	<b>2,749.67</b>	<b>10,539.12</b>	<b>5,995.80</b>
<b>Segment Results</b>					
a. Own Manufactured	330.90	259.09	21.77	528.09	(234.07)
b. Traded goods	96.39	(63.61)	60.47	154.85	110.38
c. Unallocable	-	-	(29.02)	-	(29.02)
Less: Interest and Finance Charges	17.48	16.91	32.37	88.40	113.78
<b>Total Segment Result before Tax</b>	<b>409.81</b>	<b>178.57</b>	<b>20.86</b>	<b>594.54</b>	<b>(266.49)</b>
Less: Other Unallocable Expenditure	-	-	-	-	-
<b>Total Profit Before Tax</b>	<b>409.81</b>	<b>178.57</b>	<b>20.86</b>	<b>594.54</b>	<b>(266.49)</b>
<b>Capital Employed</b>					
(Segment Assets - Segment Liabilities)					
a. Own Manufactured	3,268.22	3,008.33	(112.39)	3,268.22	2,835.77
b. Traded goods	58.51	63.96	82.14	58.51	51.95
c. Unallocable	259.84	239.49	(18.39)	259.84	293.63
<b>TOTAL CAPITAL EMPLOYED</b>	<b>3,586.56</b>	<b>3,311.78</b>	<b>(48.64)</b>	<b>3,586.56</b>	<b>3,181.34</b>

10) 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**

AMIT VINOD Digitally signed by: AMIT VINOD SHETH  
SHETH DN: CN = AMIT VINOD SHETH C = IN O = Personal Date: 2022.05.18 20:46:22 +05'30'

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

**Place : Mumbai**  
**Date : 18th MAY, 2022**

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STATEMENT OF CONSOLIDATED AUDITED SEGMENT WISE ASSETS AND LIABILITIES FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2022

(Rs. In lacs)

Particulars	Quarter ended			Year ended	Year ended
	31-03-2022	31-12-2021	31.03.2021	31.03.2022	31.03.2021
	(Audited)	Unaudited	(Audited)	(Audited)	(Audited)
Segment Assets					
a) Own Manufactured	5,961.76	5,143.67	3,903.33	5,961.76	3,903.33
b) Traded Goods	1,683.65	2,602.03	1,967.18	1,683.65	1,967.18
Other Un-allocable Assets	313.56	294.09	293.63	313.56	293.63
<b>Total Segment Assets</b>	<b>7,958.97</b>	<b>8,039.79</b>	<b>6,164.14</b>	<b>7,958.97</b>	<b>6,164.14</b>
Segment Liabilities					
a) Own Manufactured	2,693.55	2,135.34	1,067.55	2,693.55	1,067.55
b) Traded Goods	1,687.23	2,538.07	1,990.13	1,687.23	1,990.13
Other Un-allocable Liabilities	53.72	54.60	-	53.72	-
<b>Total Segment Liabilities</b>	<b>4,434.50</b>	<b>4,728.01</b>	<b>3,057.69</b>	<b>4,434.50</b>	<b>3,057.69</b>

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

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**Mr Amit Sheth**

**Managing Director**

**DIN: 01468052**

**Place : Mumbai**

**Date : 18th MAY, 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 AUDITED CONSOLIDATED CASH FLOW FOR THE YEAR ENDED 31st MARCH,2022

(Rs. in Lacs)

	Particulars	Year ended 31st MARCH,2022	Year ended 31st MARCH,2021
<b>A.</b>	<b>Cash Flow from Operating Activities</b>		
	Net profit before Tax as per Profit & Loss Account	607.14	-266.49
	<b>Adjusted for:</b>		
	Depreciation	336.14	413.06
	Assets Write off	36.55	-
	Employee Benefit Expenses	-67.15	-
	INDAS Adjustment Lease	7.29	5.44
	Provision for Doubtful Debts	66.90	18.72
	(Profit)/Loss on sale of Assets	0.08	0.19
	Finance Cost	88.40	113.78
	<b>Operating Profit before Working Capital Changes</b>	<b>1,075.35</b>	<b>284.70</b>
	<b>Adjusted for:</b>		
	(Increase)/ Decrease in Inventories	-541.21	-254.27
	(Increase)/ Decrease in Trade receivables	-805.18	791.62
	Increase/ (Decrease) in Provision (non -current)	103.31	-
	Increase/ (Decrease) in Trade Payables	927.38	-21.95
	Increase/ (Decrease) in Short Term Borrowings	-181.53	-13.13
	Increase/ (Decrease) in Other Current Liabilities	371.96	-50.13
	(Increase)/ Decrease in Other Current assets	-239.92	-170.13
	Increase/ (Decrease) in Other Non- current financial liabilities	-87.47	-65.98
	Increase/ (Decrease) in Other current financial liabilities	159.43	11.51
	Increase/ (Decrease) in Provision (current)	64.03	-45.66
	Increase/ (Decrease) in Current tax liabilities	53.72	-67.53
	(Increase)/ Decrease in Current Loans given	-282.87	-76.65
	(Increase)/ Decrease in Long term Loans given	-4.71	-26.22
	(Increase)/ Decrease in Other Non-Current Assets	-25.33	1.46
	Less: Taxes Paid	586.95	297.64
		166.65	21.32
	<b>Cash Flow from Operating Activities (A)</b>	<b>420.30</b>	<b>276.32</b>
<b>B.</b>	<b>Cash Flow from Investing Activities</b>		
	Purchase of Fixed Assets	-363.72	-126.48
	Sales Proceeds form Fixed Assets	0.03	-
	FD with Banks	14.51	-8.18
	Sale/(Purchase) of F.A.	-	-
	<b>Net Cash used in Investing Activities (B)</b>	<b>-349.18</b>	<b>-134.66</b>
<b>C.</b>	<b>Cash Flow from Financing Activities</b>		
	<b>Issue of Equity share Capital</b>	-	-
	Repayment/Received of long term loans & advances	-34.02	49.17
	Share Warrants	-	-
	Finance Cost	-88.40	-113.78
	<b>Net Cash used in Financing Activities (C)</b>	<b>-122.41</b>	<b>-64.61</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)</b>	<b>-51.29</b>	<b>77.05</b>
	<b>Opening Balance of Cash and Cash Equivalents</b>	<b>114.17</b>	<b>41.16</b>
	<b>Closing Balance of Cash and Cash Equivalents</b>	<b>62.88</b>	<b>114.17</b>

### 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 referred to in our report of even date.

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

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**Mr Amit Sheth**

**Managing Director**

**DIN: 01468052**

**Place : Mumbai**

**Date : 18th MAY, 2022**



**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF FOCUS LIGHTING AND FIXTURES LIMITED**

**Opinion**

We have audited the accompanying Statement of Consolidated Financial Results of **FOCUS LIGHTING AND FIXTURE LIMITED** (the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the quarter and year ended March 31, 2022 (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 amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

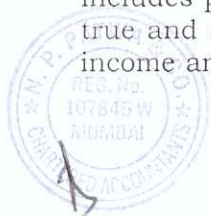
- (i) includes the results of the subsidiaries viz. (1) Plus Light tech FZE, Dubai (2) Focus Lighting and Fixture PTE Limited, Singapore and (3) Focus Lighting Corp., USA;
- (ii) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2022.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

**Management's Responsibilities for the Consolidated Financial Results**

This Statement which includes Consolidated financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the audited interim condensed consolidated financial statements for the three months and year ended March 31, 2022. This responsibility includes preparation and presentation of the Consolidated Financial Results that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition





# **N P Patwa and Company**

## **Chartered Accountants**

and measurement principles laid down in Ind AS, prescribed under Section 133 of 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Boards of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Boards of Directors either intend to liquidate their respective entities or to cease operations, or have no realistic alternative but to do so.

The respective Boards of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.





# N P Patwa and Company

## Chartered Accountants

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Consolidated Financial Results.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

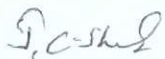
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For N P Patwa and Company**

**Chartered Accountants**

**FRN 107845W**

**UDIN 22042384AJFCWB7268**



**Jitendra Shah**

**Partner M No 042384**

**Date: 18<sup>th</sup> May, 2022**

**Mumbai**



# 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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31st MARCH, 2022

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Year Ended	
	31.03.2022	31.12.21	31.03.2021	31.03.22	31.03.2021
	Audited	Unaudited	Audited	Audited	Audited
<b>1 Income</b>					
Revenue from Operations	3,374.47	2,491.12	2,182.04	10,154.55	5,193.71
Other Income	47.54	17.20	36.60	94.50	51.75
<b>Total Income</b>	<b>3,422.01</b>	<b>2,508.33</b>	<b>2,218.65</b>	<b>10,249.05</b>	<b>5,245.46</b>
<b>2 Expenses</b>					
Cost of Materials Consumed	1,396.72	1,313.31	648.60	4,007.87	1,637.96
Purchase of stock in trade	694.22	497.49	1,036.81	2,981.13	1,862.29
Changes in Inventories of Finished Goods, Work-in- Progress and Stock-in-Trade	118.48	(119.21)	(127.66)	3.39	8.20
Employee Benefits Expense	341.51	259.59	206.50	1,047.20	679.35
Finance costs	16.93	19.31	27.30	87.13	107.77
Depreciation, Amortisation and Depletion Expenses	88.74	87.92	98.45	330.68	404.12
Other Expenses	432.90	265.78	311.44	1,303.31	743.04
<b>Total Expenses</b>	<b>3,089.51</b>	<b>2,324.19</b>	<b>2,201.44</b>	<b>9,760.72</b>	<b>5,442.73</b>
<b>3 Profit / (Loss) before exceptional items and tax</b>	<b>332.50</b>	<b>184.13</b>	<b>17.21</b>	<b>488.32</b>	<b>(197.26)</b>
<b>4 Exceptional item</b>	-	-	-	-	-
<b>5 Profit before Tax</b>	<b>332.50</b>	<b>184.13</b>	<b>17.21</b>	<b>488.32</b>	<b>(197.26)</b>
<b>6 Tax Expense</b>	<b>58.63</b>	<b>46.15</b>	<b>43.54</b>	<b>121.98</b>	<b>(33.64)</b>
- Current Tax	110.74	41.23	-	165.34	-
- Previous Year Tax	1.31	-	21.32	1.31	21.32
- Deferred Tax	35.92	4.93	22.22	44.67	(54.96)
Total Tax Expenses / (Income)					
<b>7 Profit / (loss) for the Period from continuing operations (5-6)</b>	<b>273.88</b>	<b>137.98</b>	<b>(26.34)</b>	<b>366.35</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>273.88</b>	<b>137.98</b>	<b>(26.34)</b>	<b>366.35</b>	<b>(163.62)</b>
<b>12 Other comprehensive income</b>	<b>67.15</b>	-	-	<b>67.15</b>	-
i. Items that will not be reclassified to Profit and Loss	67.15	-	-	67.15	-
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</b>	<b>206.72</b>	<b>137.98</b>	<b>(26.34)</b>	<b>299.19</b>	<b>(163.62)</b>
<b>Earnings per Equity Share (for continuing operation): (Paid-up Value Rs. 10) (Not annualised)</b>					
(a) Basic	2.04	1.36	(0.26)	2.95	(1.61)
(b) Diluted	2.04	1.36	(0.26)	2.95	(1.61)
<b>Earnings per Equity Share (for discontinued operation): (Paid-up Value Rs. 10) (Not annualised)</b>					
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-
<b>Earnings per Equity Share (for continuing &amp; discontinued operation): (Paid-up Value Rs. 10) (Not annualised)</b>					
(a) Basic	2.04	1.36	(0.26)	2.95	(1.61)
(b) Diluted	2.04	1.36	(0.26)	2.95	(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>Paid up Equity Share Capital (Paid-up Value Rs. 10/- Each)</b>	<b>10,13,58,000</b>	<b>10,13,58,000</b>	<b>10,13,58,000</b>	<b>10,13,58,000</b>	<b>10,13,58,000</b>

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

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Date: 2022.05.18 20:43:02 +05'30'

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

**Place : Mumbai**  
**Date : 18th MAY, 2022**



**Notes**

- 1 The Company was earlier listed on NSE emerge platform and therefore was exempted from preparation of results for the quarter(3 month) ended 31st March, 2021. However, with effect from 24th november, 2021 the company has been migrated to the main Board of National Stock Exchange and hence, the comparative figures of quarter 31st March, 2021 as per IGAAP (previously reported) have been restated as required in terms of 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.
- 2 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.
- 3 The audited financial results for the quarter ended 31st March, 2022 and year ended 31st March' 2022 have been reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors in their meeting held on 18th May, 2022, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The auditors has given un modified report
- 4 The Statutory Auditors of the Company have carried out an Audit of the results for the Quarter ended 31st March, 2022.
- 5 The figures of the last quarter are the Balancing figures between audited figures in respect of full financial year and unaudited published year to date figures upto the third quarter of the respective financial year.
- 6 The figures of the previous year and/ or period(s) have been regrouped wherever necessary.
- 7 Reconciliation of the standalone financial results to those reported under previous Generally Accepted Accounting Principles (GAAP) are summarised as follows: -

Particulars	Quarter ended	Year ended
	31.03.2021	31.03.2021
<b>Profit/(Loss) as reported under previous GAAP</b>	<b>(19.60)</b>	<b>(119.32)</b>
Fair value adjustments as per IND AS 109	0.07	0.29
Depreciation and amortisation expense in respect of right to use assets	(31.85)	(110.57)
Adjustments with respect to Lease Liability in accordance with IND AS 116	25.04	65.98
<b>Profit as reported under IND AS</b>	<b>(26.34)</b>	<b>(163.62)</b>

- 8 The Company operates in two business segment viz. Manufacturing & Trading. Therefore, in accordance with Indian Accounting Standards (IND-AS 108), the Company has disclosed Segment results in the Financial Results.

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

**AMIT VINOD**  
**SHETH**

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**Place : Mumbai**  
**Date : 18th MAY, 2022**

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

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

## STATEMENT OF STANDALONE AUDITED STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED ON MARCH 31, 2022

(Rs. in Lacs)

Particulars	As at 31st March 2022	As at 31st March 2021
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
a Property, Plant and Equipment	1,135.78	1,097.13
b Capital Work-In-progress	110.41	50.63
c Right-of-use Assets	321.15	430.51
d Financial Assets	-	-
i Investments	62.08	62.08
ii Trade receivables	-	-
iii Loans	228.56	214.58
iv Other Financial Assets	22.66	37.17
e Deferred Tax Assets (net)	139.79	95.12
f Other Non-current assets	21.19	-
<b>Total Non-current assets</b>	<b>2,041.63</b>	<b>1,987.23</b>
<b>2 Current assets</b>		
a Inventories	2,069.95	1,644.14
b Financial Assets	-	-
i Trade receivables	2,932.77	2,113.61
ii Cash and cash equivalents	26.20	36.66
iii Loans	27.77	36.61
c Other current assets	1,125.59	593.91
<b>Total Current assets</b>	<b>6,182.28</b>	<b>4,424.94</b>
<b>Total Assets</b>	<b>8,223.91</b>	<b>6,412.17</b>
<b>EQUITY AND LIABILITIES</b>		
<b>1 Equity</b>		
a Equity Share capital	1,013.58	1,013.58
b Other Equity	2,653.98	2,354.79
<b>Total Equity</b>	<b>3,667.56</b>	<b>3,368.37</b>
<b>2 LIABILITIES</b>		
a Non-current liabilities	-	-
i Financial Liabilities	-	-
a. Borrowings	36.00	70.02
b. Trade payables	-	-
c. Other financial liabilities	369.63	457.10
ii Provisions	103.31	-
iii Other Non-current liabilities	-	-
<b>Total Non-Current Liabilities</b>	<b>508.94</b>	<b>527.12</b>
b Current liabilities	-	-
i Financial Liabilities	-	-
a. Borrowings	220.34	401.87
b. Trade payables	2,596.29	1,647.24
c. Other financial liabilities	514.15	241.66
ii Provisions	80.92	16.90
iii Other current liabilities	581.99	209.01
iv Current Tax Liabilities (Net)	53.72	-
<b>Total Current Liabilities</b>	<b>4,047.41</b>	<b>2,516.68</b>
<b>Total Liabilities</b>	<b>4,556.35</b>	<b>3,043.80</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>8,223.91</b>	<b>6,412.17</b>

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

AMIT VINOD SHETH  
SHETH

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Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai

Date : 18th MAY, 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 STANDALONE AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2022

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Quarter ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.22	31.03.2021
	Audited	Unaudited	Audited	Audited	Audited
<b>Segment Revenue</b>					
a. Own Manufactured	2,482.28	2,006.88	999.27	6,454.62	2,626.45
b. Trading	892.20	484.24	1,182.77	3,699.93	2,567.27
<b>Net Sales/Income From Operation</b>	<b>3,374.47</b>	<b>2,491.12</b>	<b>2,182.05</b>	<b>10,154.55</b>	<b>5,193.72</b>
<b>Segment Results</b>					
a. Own Manufactured	330.90	259.09	76.56	528.09	(234.06)
b. Trading	18.54	(55.65)	(3.02)	47.37	173.60
c. Unallocable	-	-	(29.02)	-	(29.02)
Less: Interest and Finance Charges	16.93	19.31	27.30	87.13	107.77
<b>Total Segment Result before Tax</b>	<b>332.50</b>	<b>184.13</b>	<b>17.21</b>	<b>488.33</b>	<b>(197.26)</b>
<b>Less: Other Unallocable Expenditure</b>					
<b>Total Profit before Tax</b>	<b>332.50</b>	<b>184.13</b>	<b>17.21</b>	<b>488.33</b>	<b>(197.26)</b>
<b>Capital Employed</b>					
<b>(Segment Assets - Segment Liabilities)</b>					
a. Own Manufactured	3,268.21	3,008.33	2,835.77	3,268.21	2,835.77
b. Trading	139.51	213.02	238.97	139.51	238.97
c. Unallocable	281.02	239.49	293.63	281.02	293.63
<b>TOTAL CAPITAL EMPLOYED</b>	<b>3,688.75</b>	<b>3,460.85</b>	<b>3,368.37</b>	<b>3,688.75</b>	<b>3,368.37</b>

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**

AMIT VINOD SHETH  
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**Mr Amit Sheth**  
**Managing Director**  
**DIN: 01468052**

**Place : Mumbai**  
**Date : 18th MAY, 2022**

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF STANDALONE AUDITED SEGMENT WISE ASSETS AND LIABILITIES FOR THE QUARTER & YEAR ENDED ON MARCH 31, 2022

(Rs.in Lakhs )

	Particulars	Quarter ended			Year ended	
		31.03.2022	31.12.2021	31.03.2021	31-03-2022	31-03-2021
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Assets					
	a) Own Manufactured	5,961.76	5,143.67	4,355.80	5,961.76	4,355.80
	b) Traded Goods	1,948.59	1,873.80	1,762.74	1,948.59	1,762.74
2	Other Un-allocable Assets	313.56	294.09	293.63	313.56	293.63
	<b>Total Segment Assets</b>	<b>8,223.91</b>	<b>7,311.56</b>	<b>6,412.17</b>	<b>8,223.91</b>	<b>6,412.17</b>
3	Segment Liabilities					
	a) Own Manufactured	2,693.55	2,135.34	1,521.94	2,693.55	1,521.94
	b) Traded Goods	1,809.08	1,660.78	1,521.87	1,809.08	1,521.87
4	Other Un-allocable Liabilities	53.72	54.60	-	53.72	-
	<b>Total Segment Liabilities</b>	<b>4,556.35</b>	<b>3,850.72</b>	<b>3,043.80</b>	<b>4,556.35</b>	<b>3,043.80</b>

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

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**Place : Mumbai**  
**Date : 18th MAY, 2022**

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



# FOCUS LIGHTING AND FIXTURES LIMITED

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## STATEMENT OF STANDALONE AUDITED CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2022

(Rs. in Lacs)

	Particulars	Year ended 31st MARCH, 2022	Year ended 31st MARCH, 2021
<b>A.</b>	<b>Cash Flow from Operating Activities</b>		
	Net profit before Tax as per Profit & Loss Account	488.32	-197.26
	<b>Adjusted for:</b>		
	Assets Write off	36.55	
	Depreciation	330.68	404.12
	Employee Benefit Expenses	-67.15	
	INDAS Adjustment Lease	7.29	5.44
	Provision for Doubtful Debts	66.90	18.72
	Loss / (Profit) on sale of Asset	0.08	0.19
	Finance Cost	87.13	107.77
	<b>Operating Profit before Working Capital Changes</b>	<b>949.82</b>	<b>338.98</b>
	<b>Adjusted for:</b>		
	(Increase)/ Decrease in Inventories	-425.81	-206.72
	(Increase)/ Decrease in Trade receivables	-886.05	559.88
	(Increase)/ Decrease in Other Current assets	-531.68	-297.30
	(Increase)/ Decrease in Investments	-	-
	Increase/ (Decrease) in Current Loans given	8.84	0.70
	Increase/ (Decrease) in Long term Loans given	-13.98	-75.64
	Increase/ (Decrease) in Other Financial assets Current	-	-
	Increase/ (Decrease) in Other Financial assets Non Current	-	-
	Increase/ (Decrease) in Other Non-Current Assets	-21.19	-
	Increase/ (Decrease) in Provision	64.03	-45.66
	Increase/ (Decrease) in Trade Payables	949.05	19.40
	Increase/ (Decrease) in Short Term Borrowings	-181.53	-13.13
	Increase/ (Decrease) in Other Current Liabilities	426.69	-67.53
	Increase/ (Decrease) in Other current financial liabilities	272.49	76.90
	Increase/ (Decrease) in Other non current financial liabilities	-87.47	-65.98
	Increase/ (Decrease) in Non Current Provision	103.31	-
	Less: Taxes Paid	626.51	223.90
	<b>Cash Flow from Operating Activities (A)</b>	<b>459.87</b>	<b>202.57</b>
<b>B.</b>	<b>Cash Flow from Investing Activities</b>		
	Purchase of Fixed Assets	-363.72	-138.83
	FD with Banks	14.51	-8.18
	Sale/(Purchase) of F.A.	0.03	-
	<b>Net Cash used in Investing Activities (B)</b>	<b>-349.18</b>	<b>-147.01</b>
<b>C.</b>	<b>Cash Flow from Financing Activities</b>		
	<b>Issue of Equity share Capital</b>		-
	Repayment/Received of long term loans & advances	-34.02	49.17
	Share Warrants		
	Finance Cost	-87.13	-107.77
	Right Issue Expense		-
	Restatement of Foreign Exchange Loan		-
	<b>Net Cash used in Financing Activities (C)</b>	<b>-121.15</b>	<b>-58.60</b>
	<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)</b>	<b>-10.47</b>	<b>-3.03</b>
	<b>Opening Balance of Cash and Cash Equivalents</b>	<b>36.66</b>	<b>13.51</b>
	<b>Closing Balance of Cash and Cash Equivalents</b>	<b>26.20</b>	<b>36.66</b>

### Notes:

- The above Cash flow Statement has been prepared under the "Indirect Method" set out in Ind AS-7 on Statement of Cash flow.
- Previous year figures have been reclassified to confirm with current Year's presentation, wherever applicable.

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

AMIT VINOD  
SHETH

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Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : 18th May, 2022

**N P Patwa and Company**  
**Chartered Accountants**

#104, Amrapali Apartment,  
Opp. Criti Care hospital,  
Telli Galli, Andheri East  
Mumbai 400069  
Phone 46041558, 49734648  
Email nppatwa@gmail.com

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE  
FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
FOCUS LIGHTING AND FIXTURES LIMITED**

**Opinion**

We have audited the accompanying Statement of Standalone Financial Results of **FOCUS LIGHTING AND FIXTURES LIMITED** (the "Company"), for the quarter and year ended March 31, 2022 (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 amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and total comprehensive income and other financial information of the Company for the quarter and year then ended March 31, 2022.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2022 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



## **N P Patwa and Company**

### **Chartered Accountants**

#### **Management's Responsibilities for the Standalone Financial Results**

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended March 31, 2022. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2022 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of 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. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:





## **N P Patwa and Company**

### **Chartered Accountants**

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.



## **N P Patwa and Company**

### **Chartered Accountants**

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**For N P Patwa and Company**  
**Chartered Accountants**  
**FRN 107845W**  
**UDIN 22042384AJFCJS4121**

*J. C. Shah*

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

**Date: 18<sup>th</sup> May, 2022**  
**Mumbai**

