

Date: 29th October, 2021

To,
The General Manager
Corporate Relationship Dept.
Bombay Stock Exchange Limited
Pheeroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

Scrip Code: 543312

Sub: Outcome of Board meeting.

In pursuant to Regulation 33(3)(d) of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 this is to inform you, that a meeting of the Board of Directors held on 29th October, 2021, inter-alia following business matters:

1. Approved & Adopted the Un-audited Financial Results along with Cash flow statement and Statement of assets and liabilities for the half year ended September 30, 2021.
2. Considered and approved limited review report for the half year ended September 30, 2021.

The Meeting had commenced on 04.15 pm and was concluded on 05.00 p.m.


Kindly acknowledged the same.

For Focus Business Solution Limited

A.M. Nathani



Mr. Mohamedamin Mohammad Nathani
Whole time director
DIN: 02759560

<p align="center">FOCUS BUSINESS SOLUTION LIMITED (CIN:U71406G2006PLC049345)</p> <p align="center">Registered off:703,Bajhans Complex Nr. Kadiwala School, Ring Road Surat -395002,Gujarat</p> <p align="center">Website: www.focusbsl.com E-mail: focusbsl2006@gmail.com</p> <p align="center">Statement of Unaudited Financial Results for the Half Year Ended on 30.09.2021</p>					
PART I					
Particulars	Standalone				
	Six Months Ended April 1, 2021 to September 30,2021	Preceding Six Months Ended October 1, 2020 to March 31, 2021	Corresponding Six Months Ended April 1, 2020 to September 30, 2020	Year to date figures for the period ended April 1, 2020 to March 31, 2021	Year to date figures for the period ended April 1, 2019 to March 31, 2020
	Unaudited	Audited	Unaudited	Audited	Audited
1. Income					
a. Revenue from Operations	61,273,624	67,839,119	45,817,487	113,656,606	108,378,094
b. Other Income	509,509	292,400	186,930	479,330	694,814
Total Income	61,863,133	68,131,519	46,004,417	114,135,936	109,072,908
2. Expenses					
a. Cost of materials consumed	-	-	-	-	-
b. Purchases of stock-in-trade	-	-	-	-	-
c. Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
d. Employee benefits expense	13,727,946	14,189,626	11,261,665	25,451,291	33,928,563
e. Finance Cost	34,181	30,790	36,034	86,844	180,653
f. Depreciation, depletion and amortisation expense	1,609,400	2,604,746	1,530,823	4,135,569	1,510,199
g. Other expenditure	45,260,067	50,695,259	32,315,315	83,010,574	71,396,345
Total Expenses	60,631,594	67,520,421	45,163,857	112,684,278	107,015,760
3. Profit / (Loss) from operations before exceptional items and tax (1-2)	1,231,539	611,098	840,560	1,451,658	2,057,148
4. Exceptional Items	-	-	-	-	-
5. Total Profit Before tax	1,231,539	611,098	840,560	1,451,658	2,057,148
6. Tax expense					
a) Current Tax	320,000	354,565	300,000	654,565	519,567
b) Deferred Tax	-125,000	-127,138	-150,000	-277,138	84,944
Total Tax expenses	195,000	227,427	150,000	377,427	604,511
7. Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	-	-	-	-	-
8. Net Profit/Loss for the period from continuing operations	1,036,539	383,671	690,560	1,074,231	1,452,637
9. Profit (loss) from discontinued operations before tax	-	-	-	-	-
10. Tax expenses of discontinued operations	-	-	-	-	-
11. Net profit (loss) from discontinued operation after tax	-	-	-	-	-
12. Share of profit (loss) of associates and joint ventures accounted for using equity method	-	-	-	-	-
13. Total profit (loss) for period	1,036,539	383,671	690,560	1,074,231	1,452,637
14. Other Comprehensive Income net of taxes	-	-	-	-	-
15. Total Comprehensive Income for the period	-	-	-	-	-
16. Total profit or loss, attributable to					
Profit or loss, attributable to owners of parent	-	-	-	-	-
Total profit or loss, attributable to non-controlling interests	-	-	-	-	-
17. Total Comprehensive Income for the period attributable to					
Comprehensive income for the period attributable to owners of parent	-	-	-	-	-
Total comprehensive income for the period attributable to owners of parent non-controlling interests	-	-	-	-	-
18. Details of equity share capital					
Paid-up equity share capital	22,220,000	15,800,000	79,000,000	15,800,000	7,900,000
Face value of equity share capital	10	10	10	10	10
19. Details of debt securities					
20. Reserves excluding revaluation reserve	-	-	-	13,511,372	6,696,833
Earning Per Share	0.47	0.24	0.09	0.68	1.84
21. i. Earnings per equity share for continuing operations					
Basic earnings (loss) per share from continuing operations	0.47	0.24	0.09	0.68	1.84
Diluted earnings (loss) per share from continuing operations	0.47	0.24	0.09	0.68	1.84
21. ii. Earnings per equity share for discontinued operations					
Basic earnings (loss) per share from discontinued operations	-	-	-	-	-
Diluted earnings (loss) per share from discontinued operations	-	-	-	-	-
21 iii. Earnings per equity share					
Basic earnings (loss) per share from continuing and discontinued operations	0.47	0.24	0.09	0.68	1.84
Diluted earnings (loss) per share from continuing and discontinued operations	0.47	0.24	0.09	0.68	1.84
22. Debt equity ratio					
23. Debt service coverage ratio					
24. Interest service coverage ratio					
NOTES:					
1. The above Standalone results have been reviewed by Audit Committee and taken on record by the Board of Directors meeting held on 29th October, 2021, on Friday. The Report of Statutory Auditors is being filed with the Bombay Stock Exchange and the same is available on Company's website.					
2. The Company does not have more than one reportable segment in terms of AS (17) hence segment wise reporting is not applicable under section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014					
3. These results have been prepared in accordance with SEBI (LODR) Regulations, 2015 and SEBI Circulars issued from time to time					
4. Previous year figure has been rearranged/ regrouped wherever necessary, to correspond with those of the current periods's classification.					
5. The Outbreak of Coronavirus (Covid-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. Based on the evaluation of impact of the pandemic on Company's business operation, liquidity and financial position, there is no significant impact on its financial results as at March 31, 2021. The Company continues to closely monitor the rapidly changing situation.					
Date: 29.10.2021 Place: Surat			For Focus Business Solution Limited		
			 Mr. MOHAMEDYASEEN NATHANI Chairman & Managing Director DIN:02759578		

FOCUS BUSINESS SOLUTION LIMITED

(CIN:U74140GJ2006PLC049345)

Registered off:703,Rajhans Complex Nr. Kadiwala School, Ring Road Surat -395002,Gujarat

Website: www.focusbsl.com E-mail: focusbsl2006@gmail.com

Statement of Asset & Liability for the Half Year Ended on 30.09.2021

		As at September 30, 2021	As at March 31, 2021
		Unaudited	Audited
I	ASSETS		
	Non-current Asset		
	(1) (a) Fixed Asset		
	(i) Tangible Assets	8,971,321	7,167,541
	(ii) Intangible assets	-	-
	(iii) Capital work-in-progress	-	-
	(iv) Intangible assets under development	-	-
	Total of Fixed Assets	8,971,321	7,167,541
	(b) Non-current investments		
	(c) Deferred tax assets (net)	706,453	581,453
	(d) Long-term loans and advances	3,651,282	1,197,903
	(e) Other non-current assets	-	-
	Sub-total - Non-current assets	4,357,735	1,779,356
	(2) Current Assets		
	(a) Current investments	-	-
	(b) Inventories	-	-
	(c) Trade receivables	1,898,906	3,150,892
	(d) Cash and cash equivalents	25,378,761	15,863,134
	(e) Short-term loans and advances	4,525,889	11,479,812
	(f) Other current assets	-	-
	Sub-total - Current assets	31,803,557	30,493,839
	TOTAL - ASSETS	45,132,613	39,440,736
I	EQUITY & LIABILITIES		
	(1) Shareholders' Funds		
	(a) Share capital	22,220,000	15,800,000
	(b) Reserves and surplus	13,511,372	6,696,833
	(c) Money received against share warrants	-	-
	Sub- total of Shareholder's fund	35,731,372	22,496,833
	(2) Share application money pending allotment	-	-
	(3) Non Current Liabilities		
	(a) Long-term borrowings	1,467,199	451,578
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	-	-
	Sub-total - Non-current liabilities	1,467,199	451,578
	(4) Current Liabilities		
	(a) Short-term borrowings	-	-
	(b) Trade payables	-	-
	(i) Due to micro enterprises & small enterprises	-	-
	(ii) Dues to creditors other than micro enterprises & small enterprises	4,005,948	8,288,254
	(c) Other current liabilities	334,284	690,409
	(d) Short-term provisions	3,593,810	7,513,662
	Sub-total - Current liabilities	7,934,042	16,492,325
	TOTAL - EQUITY AND LIABILITIES	45,132,613	39,440,736


Date: 29.10.2021

Place: Surat

For Focus Business Solution Limited

Mr. MOHAMEDYASEEN NATHAN
Chairman & Managing Director
DIN:02759578



FOCUS BUSINESS SOLUTION LIMITED		
(CIN:U74140GJ2006PLC049345)		
Registered off:703,Rajhans Complex Nr. Kadiwala School, Ring Road Surat -395002,Gujarat		
Website: www.focusbsl.com E-mail: focusbsl2006@gmail.com		
Statement of Cash Flow for the half year ended on 30.09.2021		
Particulars	As at September 30, 2021 Unaudited	As at September 30, 2020 Unaudited
Cash flows from used in operating activities		
Profit before tax	1,231,539	840,560
Adjustments for reconcile profit (loss)		
Adjustments for finance costs	34,181	56,054
Adjustments for decrease (increase) in inventories	-	-
Adjustments for decrease (increase) in trade receivables, current	1,251,986	-13,232,681
Adjustments for decrease (increase) in trade receivables, non-current	-	-
Adjustments for decrease (increase) in other current assets	6,457,644	7,315,408
Adjustments for decrease (increase) in other non-current assets	-	-
Adjustments for other financial assets, non-current	-	-
Adjustments for other financial assets, current	-	-
Adjustments for other bank balances	-	-
Adjustments for increase (decrease) in trade payables, current	-	-
Adjustments for increase (decrease) in trade payables, non-current	-	-
Adjustments for increase (decrease) in other current liabilities	-8,558,283	-944,959
Adjustments for increase (decrease) in other non-current liabilities	-	-
Adjustments for depreciation and amortisation expense	1,609,400	1,530,823
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	-	-
Adjustments for provisions, current	-	-
Adjustments for provisions, non-current	-	-
Adjustments for other financial liabilities, current	-	-
Adjustments for other financial liabilities, non-current	-	-
Adjustments for unrealised foreign exchange losses gains	-	-
Adjustments for dividend income	-	-
Adjustments for interest income	-	-
Adjustments for share-based payments	-	-
Adjustments for fair value losses (gains)	-	-
Adjustments for undistributed profits of associates	-	-
Other adjustments for which cash effects are investing or financing cash flow	-	-
Other adjustments to reconcile profit (loss)	-	-
Other adjustments for non-cash items	-	-
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	-	-
Total adjustments for reconcile profit (loss)	794,928	-5,275,355
Net cash flows from (used in) operations	2,026,467	-4,434,795
Dividends received	-	-
Interest paid	-	-
Interest received	-	-
Income taxes paid (refund)	-2,277,099	-1,459,687
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) operating activities	-250,632	-5,894,482
Cash flows from used in investing activities		
Cash flows from losing control of subsidiaries or other businesses	-	-
Cash flows used in obtaining control of subsidiaries or other businesses	-	-
Other cash receipts from sales of equity or debt instruments of other entities	-	-
Other cash payments to acquire equity or debt instruments of other entities	-	-
Other cash receipts from sales of interests in joint ventures	-	-
Other cash payments to acquire interests in joint ventures	-	-
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	-	-
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	-	-
Proceeds from sales of property, plant and equipment	-	-
Purchase of property, plant and equipment	-3,413,180	-1,646,100
Proceeds from sales of investment property	-	-
Purchase of investment property	-	-
Proceeds from sales of intangible assets	-	-
Purchase of intangible assets	-	-
Proceeds from sales of intangible assets under development	-	-
Purchase of intangible assets under development	-	-
Proceeds from sales of goodwill	-	-
Purchase of goodwill	-	-
Proceeds from biological assets other than bearer plants	-	-
Purchase of biological assets other than bearer plants	-	-
Proceeds from government grants	-	-
Proceeds from sales of other long-term assets	-	-
Purchase of other long-term assets	-	-
Cash advances and loans made to other parties	-	-
Cash receipts from repayment of advances and loans made to other parties	-	-
Cash payments for future contracts, forward contracts, option contracts and swap contracts	-	-
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	-	-
Dividends received	-	-
Interest received	-	-
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) investing activities	-3,413,180	-1,646,100
Cash flows from used in financing activities		
Proceeds from changes in ownership interests in subsidiaries	-	-
Payments from changes in ownership interests in subsidiaries	-	-
Proceeds from issuing shares	12,198,000	-
Proceeds from issuing other equity instruments	-	-
Payments to acquire or redeem entity's shares	-	-
Payments of other equity instruments	-	-
Proceeds from exercise of stock options	-	-
Proceeds from issuing debentures notes bonds etc	-	-
Proceeds from borrowings	1,015,621	-534,746
Repayments of borrowings	-	-
Payments of finance lease liabilities	-	-
Payments of lease liabilities	-	-
Dividends paid	-	-
Interest paid	-34,181	-56,054
Income taxes paid (refund)	-	-
Other inflows (outflows) of cash	-	-
Net cash flows from (used in) financing activities	13,179,440	-610,800
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	9,515,628	-8,151,382
Effect of exchange rate changes on cash and cash equivalents	-	-
Effect of exchange rate changes on cash and cash equivalents	-	-
Net increase (decrease) in cash and cash equivalents	15,863,133	11,145,568
Cash and cash equivalents cash flow statement at beginning of period	25,378,761	2,994,186
Cash and cash equivalents cash flow statement at end of period		
For Focus Business Solution Limited		
Date: 29.10.2021		
Place:Surat		
Mr. MOHAMEDYASEEN NABHAN Chairman & Managing Director DIN:02759578		

H. B. KANSARIWALA B. Com., F.C.A.
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A. H. CHEVLI B. Com., F.C.A.
Cell: 98253 64938

J. A. CHEVLI B. Com., A.C.A., DISA(I.C.A.I.)
Cell: 90338 57745



KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS

2/1447, "UTKARSH" 1st Floor,
Opp. Sanghvi Hospital, Behind Centre Point,
Sagrampura, SURAT-395002. Phone: 2364640-2364641
e-mail : kansariwala_chevli@hotmail.com

**LIMITED REVIEW CERTIFICATE ON UNAUDITED FINANCIAL RESULTS OF FOCUS BUSINESS
SOLUTION LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2021**

To
The Board Members
M/s. FOCUS BUSINESS SOLUTION LIMITED

We have reviewed the accompanying statement of Unaudited Financial Result of **M/s. FOCUS BUSINESS SOLUTION LIMITED** for the half year ended and year to date results for the period from 1st April, 2021 to 30th September, 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR KANSARIWALA & CHEVLI,
Chartered Accountants,

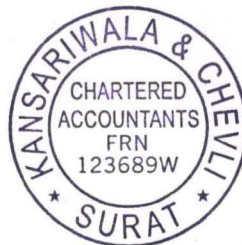
(H. B. Kansariwala)
Partner

Membership No. 032429

Firm Registration No. 123689W

Peer Review No. 011854

UDIN. 21032429AAABHM5462



Place: SURAT
Date: 29.10.2021