

General information about company	
Scrip code*	000000
NSE Symbol*	FOCUS
MSEI Symbol*	NOTLISTED
ISIN*	INE593W01028
Name of company	FOCUS LIGHTING AND FIXTURES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	29-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	21-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Geographical
Description of single segment	
Start date and time of board meeting	29-05-2025 16:30
End date and time of board meeting	29-05-2025 19:30
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	

(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	29-05-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.focuslightingandfixtures.com/focus_investor/policies/Policy%20for%20Related%20Party%20Transactions.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No	
No. of times funds raised during the quarter		
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The disclosure for the default on loans and debt securities is not applicable to the Company for the quarter ended March 31, 2025.

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Standalone	Standalone	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	4034.47	15396.11	
	Other income	-1.63	845.01	
	Total income	4032.84	16241.12	
2	Expenses			
(a)	Cost of materials consumed	1446.59	5973.93	
(b)	Purchases of stock-in-trade	850.92	2639.56	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-61.31	-5.82	
(d)	Employee benefit expense	617.61	2284.92	
(e)	Finance costs	35.1	90.96	
(f)	Depreciation, depletion and amortisation expense	270.31	803.14	
(g)	Other Expenses			
1	Other Expenses	729.99	2596.68	
	Total other expenses	729.99	2596.68	
	Total expenses	3889.21	14383.37	
3	Total profit before exceptional items and tax	143.63	1857.75	
4	Exceptional items	0	0	
5	Total profit before tax	143.63	1857.75	
6	Tax expense			
7	Current tax	-4.44	471.77	
8	Deferred tax	-3.14	-51.13	
9	Total tax expenses	-7.58	420.64	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	151.21	1437.11	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	151.21	1437.11	
17	<u>Other comprehensive income net of taxes</u>	-6.02	-6.02	
18	Total Comprehensive Income for the period	145.19	1431.09	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	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			
21	Details of equity share capital			
	Paid-up equity share capital	1334.19	1334.19	
	Face value of equity share capital	2	2	
22	Reserves excluding revaluation reserve	0		
23	Earnings per share			

i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	0.22	2.15	
	Diluted earnings (loss) per share from continuing operations	0.21	2.11	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	0.22	2.15	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.21	2.11	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	3590.28
	Capital work-in-progress	2194.18
	Investment property	0
	Goodwill	0
	Other intangible assets	219.76
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	393.84
	Trade receivables, non-current	0
	Loans, non-current	325.67
	Other non-current financial assets	77.41
	Total non-current financial assets	796.92
	Deferred tax assets (net)	185.44
	Other non-current assets	7.86
	Total non-current assets	6994.44
2	Current assets	
	Inventories	4522.59
	Current financial asset	
	Current investments	0
	Trade receivables, current	3230.55
	Cash and cash equivalents	184.6
	Bank balance other than cash and cash equivalents	0
	Loans, current	146.86
	Other current financial assets	0
	Total current financial assets	3562.01
	Current tax assets (net)	0
	Other current assets	964.51
	Total current assets	9049.11
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	16043.55
	Total current assets	9049.11
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	16043.55
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1334.19
	Other equity	10218.84
	Total equity attributable to owners of parent	11553.03
	Non controlling interest	
	Total equity	11553.03
2	Liabilities	

	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	1058.14
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
	Total Trade payable	0
	Other non-current financial liabilities	260.56
	Total non-current financial liabilities	1318.7
	Provisions, non-current	184.53
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	Total non-current liabilities	1503.23
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	617.83
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1297.23
	Total Trade payable	1297.23
	Other current financial liabilities	350.02
	Total current financial liabilities	2265.08
	Other current liabilities	527.34
	Provisions, current	34.2
	Current tax liabilities (Net)	160.67
	Deferred government grants, Current	
	Total current liabilities	2987.29
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	4490.52
	Total equity and liabilities	16043.55
	Disclosure of notes on assets and liabilities	Textual Information(1)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Manufacturing	4034.47	15396.11
	Total Segment Revenue	4034.47	15396.11
	Less: Inter segment revenue	0	0
	Revenue from operations	4034.47	15396.11
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Manufacturing	178.73	1948.71
	Total Profit before tax	178.73	1948.71
	i. Finance cost	35.1	90.96
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	143.63	1857.75
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Manufacturing	16043.55	16043.55
	Total Segment Asset	16043.55	16043.55
	Un-allocable Assets	0	0
	Net Segment Asset	16043.55	16043.55
4	Segment Liabilities		
	Segment Liabilities		
1	Manufacturing	4490.51	4490.51
	Total Segment Liabilities	4490.51	4490.51
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	4490.51	4490.51
	Disclosure of notes on segments		

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Actuarial Loss on Defined Plan Liability	-8.03	-8.03
2	Income tax on Actuarial Loss	2.01	2.01
	Total Amount of items that will not be reclassified to profit and loss	-6.02	-6.02
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-6.02	-6.02

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	1857.75
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	90.96
	Adjustments for decrease (increase) in inventories	-365.96
	Adjustments for decrease (increase) in trade receivables, current	204.47
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-217.85
	Adjustments for decrease (increase) in other non-current assets	22.41
	Adjustments for other financial assets, non-current	-2.26
	Adjustments for other financial assets, current	-32.15
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	253.47
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	726.66
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	803.14
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-17.03
	Adjustments for provisions, non-current	40.27
	Adjustments for other financial liabilities, current	-7.54
	Adjustments for other financial liabilities, non-current	-26.06
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	107.77
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	1580.3
	Net cash flows from (used in) operations	3438.05
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	377.6
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	3060.45
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0

	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0.22
	Purchase of property, plant and equipment	2755.34
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	225.44
	Net cash flows from (used in) investing activities	-2529.68
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	96.12
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-84.54
	Repayments of borrowings	16.82
	Payments of lease liabilities	0
	Dividends paid	331.05
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-90.96
	Net cash flows from (used in) financing activities	-427.25
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	103.52
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	103.52
	Cash and cash equivalents cash flow statement at beginning of period	81.08
	Cash and cash equivalents cash flow statement at end of period	184.6

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)																							
Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.																							
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the notification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments				Details of the loans, inter-corporate deposits, advances or investments					
	Name		Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment)	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	Notes
1	Focus Lighting And Fixtures Limited		Opti Innovation N Lighting Solutions Private Limited	Enterprise over which Directors, KMP and relatives exercise significant influence	Loan		200	Loan given approved upto Rs. 2 Crore			5	83.5	90.25				Loan	11.00%	Repayable by 30th September, 2025	Unsecured	For Working Capital		
2	Focus Lighting And Fixtures Limited		Opti Innovation N Lighting Solutions Private Limited	Enterprise over which Directors, KMP and relatives exercise significant influence	Any other transaction	Interest Charged on Loans		NIL			4.63	0	0										
3	Focus Lighting And Fixtures Limited		Plus Light Tech FZE	Wholly Owned Subsidiary	Any other transaction	Payables		NIL			0	19.07	19.07										
4	Focus Lighting And Fixtures Limited		Plus Light Tech FZE	Wholly Owned Subsidiary	Any other transaction	Expenses Payable		NIL			0	30.69	30.69										
5	Focus Lighting And Fixtures Limited		Plus Light Tech FZE	Wholly Owned Subsidiary	Sale of goods or services			As per regulation 23(5) of SEBI (LODR), 2015, no omnibus approval is required for Wholly Owned Subsidiary			530.91	0	0										
6	Focus Lighting And Fixtures Limited		Plus Light Tech FZE	Wholly Owned Subsidiary	Any other transaction	Receivables		NIL			0	733.03	418.64										
7	Focus Lighting And Fixtures Limited		Focus Lighting And Fixtures PTE Limited	Wholly Owned Subsidiary	Loan		500	Loan given, approved upto Rs. 5 Crore			0	123.47	91.42				Loan	5.00%	Repayable by on demand	Unsecured	For Working Capital		
8	Focus Lighting And Fixtures Limited		Focus Lighting And Fixtures PTE Limited	Wholly Owned Subsidiary	Any other transaction	Interest charged on Loan		NIL			3.67	0	0										
9	Focus Lighting And Fixtures Limited		Focus Lighting And Fixtures PTE Limited	Wholly Owned Subsidiary	Sale of goods or services			As per regulation 23(5) of SEBI (LODR), 2015, no omnibus approval is required for Wholly Owned Subsidiary			77.48	0	0										
10	Focus Lighting And Fixtures Limited		Focus Lighting And Fixtures PTE Limited	Wholly Owned Subsidiary	Any other transaction	Receivable		NIL			0	58.08	10.35										
11	Focus Lighting And Fixtures Limited		Shethvinod Lighting Private Limited	Enterprise over which Directors, KMP and relatives exercise significant influence	Any other transaction	Rent Paid	10	Approved upto Rs. 10 lakh			4.24	0	0										
12	Focus Lighting And Fixtures Limited		Mr. Amit Sheth	Key Managerial Personnel	Remuneration		150	As approved by shareholders			49.99	0	0										
13	Focus Lighting And Fixtures Limited		Mr. Amit Sheth	Key Managerial Personnel	Any other transaction	Loan taken	300	Loan taken as approved upto Rs. 3 Crore			80	0	81.76										
14	Focus Lighting And Fixtures Limited		Mr. Amit Sheth	Key Managerial Personnel	Any other transaction	Interest Charged on Loans		NIL			1.96	0	0										
15	Focus Lighting And Fixtures Limited		Mrs. Deepali Sheth	Executive Director	Remuneration		70	As approved by shareholders			21	0	0										
16	Focus Lighting And Fixtures Limited		Mr. Chetan Shah	Independent Director	Any other transaction	Sitting Fees		NIL			0.6	0	0										
17	Focus Lighting And Fixtures Limited		Mr. Mahesh Rachh	Independent Director	Any other transaction	Sitting Fees		NIL			0.4	0	0										
18	Focus Lighting And Fixtures Limited		Ms. Khushi Sheth	Non-Executive Director	Any other transaction	Sitting Fees		NIL			0.4	0	0										
19	Focus Lighting And Fixtures Limited		Mr. Sanjay Gaggar	Independent Director	Any other transaction	Sitting Fees		NIL			0.6	0	0										
20	Focus Lighting And Fixtures Limited		Mr. Tarun Udeshi	Key Managerial Personnel	Remuneration			As approved by Nomination & Remuneration Committee And Board of Directors			20.93	0	0										
21	Focus Lighting And Fixtures Limited		Xandos Lighting And Fixtures Private Limited	Subsidiary Company (83.67%)	Any other transaction	Expenses incurred on behalf of Xandos Lighting And Fixtures Private Limited		NIL			0.15	0	0										
22	Focus Lighting And Fixtures Limited		Xandos Lighting And Fixtures Private Limited	Subsidiary Company (83.67%)	Any other transaction	Receivable		NIL			0	30.54	30.69										
23	Focus Lighting And Fixtures Limited		Xandos Lighting And Fixtures Private Limited	Subsidiary Company (83.67%)	Loan		350	Loan given approved upto Rs. 3.50 Crore			0	142.1	143.99				Loan	11.00%	Repayable by 7th August, 2025	Unsecured	For Working Capital		
24	Focus Lighting And Fixtures Limited		Xandos Lighting And Fixtures Private Limited	Subsidiary Company (83.67%)	Any other transaction	Interest Charged on Loans		NIL			7.65	0	0										
25	Focus Lighting And Fixtures Limited		Xandos Lighting And Fixtures Private Limited	Subsidiary Company (83.67%)	Any other transaction	Loan Repaid		NIL			5	0	0										
26	Focus Lighting And Fixtures Limited		Mrs. Drashti Senjaliya	Key Managerial Personnel	Remuneration			As approved by Nomination & Remuneration Committee And Board of Directors			4.12	0	0										
27	Focus Lighting And Fixtures Limited		Ms. Shruti Seth	Key Managerial Personnel	Remuneration			As approved by Nomination & Remuneration Committee And Board of Directors			2.01	0	0										
28	Focus Lighting And Fixtures Limited		Helios Lighting Solutions LLP	The purpose and effect of which is to benefit a related party of the Company	Any other transaction	Advance from customer		NIL			0	0	0									The Related Party Transaction between the Focus Lighting And Fixtures Limited and Helios Lighting Solutions LLP, the opening and closing balances is INR 1,593/-	
29	Focus Lighting And Fixtures Limited		Clout Edge Technologies LLP	The purpose and effect of which is to benefit a related party of the Company	Any other transaction	Receivable		NIL			0	4.76	1.12										
30	Focus Lighting And Fixtures Limited		Clout Edge Technologies LLP	The purpose and effect of which is to benefit a related party of the Company	Sale of goods or services		100	sales approved upto 1 Crore			19.07	0	0										
31	Plus Light Tech FZE		Mr. Jigar Ghelani	Relative of Director	Remuneration		144	As approved by shareholders			57.32	0	0										
32	Plus Light Tech FZE		Mr. Jigar Ghelani	Relative of Director	Any other transaction	Reimbursement of Expenses		NIL			8.51	0	0										
33	Plus Light Tech FZE		Mr. Jigar Ghelani	Relative of Director	Any other transaction	Expenses Payable		NIL			0	1.53	1.11										
34	Plus Light Tech FZE		Mr. Jigar Ghelani	Relative of Director	Any other transaction	Commission Payable		NIL			0	7.6	0										
35	Plus Light Tech FZE		Mr. Jigar Ghelani	Relative of Director	Loan			Loan approved upto Rs. 1 crore			27.38	0	23.37				Loan	0.00%	payable on demand	Unsecured	Personal use		
36	Plus Light Tech FZE		Mr. Jigar Ghelani	Relative of Director	Any other transaction	Loan Given Repaid		NIL			4.56	0	0										
37	Xandos Lighting And Fixtures Private Limited		Mr. Rajeev Dogra	Director of subsidiary	Any other transaction	Loan taken from Director	100	Loan approved upto Rs. 1 crore			0	36	36				Loan	11.00%	Repayable on demand	Unsecured	For Working Capital		
38	Xandos Lighting And Fixtures Private Limited		Mr. Amit Shashi Seth	Director of subsidiary	Any other transaction	Loan taken from Director	100	Loan approved upto Rs. 1 crore			0	6.5	6.5				Inter-corporate deposit	11.00%	Repayable on demand	Unsecured	For Working Capital		
39	Focus Lighting And Fixtures Limited		Xandos Lighting And Fixtures Private Limited	Subsidiary Company (83.67%)	Investment			NIL			0.32	0.51	0.83										
Total value of transaction during the reporting period												937.9											

Details of Impact of Audit Qualification			
Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. NP Patwa & Co.	Yes	30-04-2025