

General information about company

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|--|-------------------------------------|
| 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 | 01-04-2025 |
| Date of end of financial year | 31-03-2026 |
| Date of board meeting when results were approved | 12-11-2025 |
| Date on which prior intimation of the meeting for considering financial results was informed to the exchange | 08-11-2025 |
| Description of presentation currency | INR |
| Level of rounding | Lakhs |
| Reporting Type | Quarterly |
| Reporting Quarter | Second quarter |
| Nature of report standalone or consolidated | Consolidated |
| Whether results are audited or unaudited for the quarter ended | Unaudited |
| Whether results are audited or unaudited for the Year to date for current period ended/year ended | Unaudited |
| Segment Reporting | Geographical |
| Description of single segment | |
| Start date and time of board meeting | 12-11-2025 15:00 |
| End date and time of board meeting | 12-11-2025 17:30 |

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|---|-----------------------------------|
| 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 |

| 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 | | 01-07-2025 | 01-04-2025 | |
| Date of end of reporting period | | 30-09-2025 | 30-09-2025 | |
| Whether results are audited or unaudited | | Unaudited | Unaudited | |
| Nature of report standalone or consolidated | | Consolidated | Consolidated | |
| 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 | 4877.33 | 9022.06 | |
| | Other income | 57.85 | 124.44 | |
| | Total income | 4935.18 | 9146.5 | |
| 2 | Expenses | | | |
| (a) | Cost of materials consumed | 1901.81 | 3599.12 | |
| (b) | Purchases of stock-in-trade | 677.48 | 1353.16 | |
| (c) | Changes in inventories of finished goods, work-in-progress and stock-in-trade | 235.76 | -7.01 | |
| (d) | Employee benefit expense | 794.82 | 1520.62 | |
| (e) | Finance costs | 19.28 | 34.68 | |
| (f) | Depreciation, depletion and amortisation expense | 237.51 | 454.23 | |
| (g) | Other Expenses | | | |

| | | | | | |
|----|--|---------|---------|--|--|
| 1 | Other Expenses | 838.13 | 1698.01 | | |
| | Total other expenses | 838.13 | 1698.01 | | |
| | Total expenses | 4704.79 | 8652.81 | | |
| 3 | Total profit before exceptional items and tax | 230.39 | 493.69 | | |
| 4 | Exceptional items | 0 | 0 | | |
| 5 | Total profit before tax | 230.39 | 493.69 | | |
| 6 | Tax expense | | | | |
| 7 | Current tax | 66.95 | 132.24 | | |
| 8 | Deferred tax | -7.64 | -25.41 | | |
| 9 | Total tax expenses | 59.31 | 106.83 | | |
| 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 | 171.08 | 386.86 | | |
| 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 | 171.08 | 386.86 | | |
| 17 | Other comprehensive income net of taxes | 0.19 | 6.67 | | |
| 18 | Total Comprehensive Income for the period | 171.27 | 393.53 | | |
| 19 | Total profit or loss, attributable to | | | | |
| | Profit or loss, attributable to owners of parent | 0 | 0 | | |
| | Total profit or loss, attributable to non-controlling interests | 0 | 0 | | |

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|-----|--|---------|---------|-------------------------|
| 20 | Total Comprehensive income for the period attributable to | | | |
| | Comprehensive income for the period attributable to owners of parent | 0 | 0 | |
| | Total comprehensive income for the period attributable to owners of parent non-controlling interests | 0 | 0 | |
| 21 | Details of equity share capital | | | |
| | Paid-up equity share capital | 1342.72 | 1342.72 | |
| | Face value of equity share capital | 2 | 2 | |
| 22 | Reserves excluding revaluation reserve | | | |
| 23 | Earnings per share | | | |
| i | Earnings per equity share for continuing operations | | | |
| | Basic earnings (loss) per share from continuing operations | 0.26 | 0.59 | |
| | Diluted earnings (loss) per share from continuing operations | 0.25 | 0.58 | |
| 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 | 0.26 | 0.59 | |
| | Diluted earnings (loss) per share from continuing and discontinued operations | 0.25 | 0.58 | |
| 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 | | Half Year ended (dd-mm-yyyy) |
|---|---|------------------------------|
| Date of start of reporting period | | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited |
| Nature of report standalone or consolidated | | Consolidated |
| | Assets | |
| 1 | Non-current assets | |
| | Property, plant and equipment | 3378.7 |
| | Capital work-in-progress | 2755.45 |
| | Investment property | 0 |
| | Goodwill | 0 |
| | Other intangible assets | 203.74 |
| | 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 | 340.6 |
| | Trade receivables, non-current | 0 |
| | Loans, non-current | 94.79 |
| | Other non-current financial assets | 103.23 |
| | Total non-current financial assets | 538.62 |

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| | Deferred tax assets (net) | 210.97 |
| | Other non-current assets | 27.11 |
| | Total non-current assets | 7114.59 |
| 2 | Current assets | |
| | Inventories | 5139.79 |
| | Current financial asset | |
| | Current investments | 0 |
| | Trade receivables, current | 5329.71 |
| | Cash and cash equivalents | 1921.8 |
| | Bank balance other than cash and cash equivalents | 0 |
| | Loans, current | 130.67 |
| | Other current financial assets | 0 |
| | Total current financial assets | 7382.18 |
| | Current tax assets (net) | 0 |
| | Other current assets | 1400.47 |
| | Total current assets | 13922.44 |
| 3 | Non-current assets classified as held for sale | 0 |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | 0 |
| | Total assets | 21037.03 |
| | Total current assets | 13922.44 |
| 3 | Non-current assets classified as held for sale | 0 |
| 4 | Regulatory deferral account debit balances and related deferred tax Assets | 0 |
| | Total assets | 21037.03 |

| | | |
|----------|--|----------|
| | Equity and liabilities | |
| 1 | Equity | |
| | Equity attributable to owners of parent | |
| | Equity share capital | 1342.72 |
| | Other equity | 13127.28 |
| | Total equity attributable to owners of parent | 14470 |
| | Non controlling interest | 0 |
| | Total equity | 14470 |
| 2 | Liabilities | |
| | Non-current liabilities | |
| | Non-current financial liabilities | |
| | Borrowings, non-current | 959.82 |
| | Trade Payables, non-current | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | 0 |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 0 |
| | Total Trade payable | 0 |
| | Other non-current financial liabilities | 231.15 |
| | Total non-current financial liabilities | 1190.97 |
| | Provisions, non-current | 184.53 |
| | Deferred tax liabilities (net) | 0 |
| | Deferred government grants, Non-current | 0 |
| | Other non-current liabilities | 0 |
| | Total non-current liabilities | 1375.5 |

| | | |
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| | Current liabilities | |
| | Current financial liabilities | |
| | Borrowings, current | 313.02 |
| | Trade Payables, current | |
| | (A) Total outstanding dues of micro enterprises and small enterprises | 1862.8 |
| | (B) Total outstanding dues of creditors other than micro enterprises and small enterprises | 1315.67 |
| | Total Trade payable | 3178.47 |
| | Other current financial liabilities | 396.04 |
| | Total current financial liabilities | 3887.53 |
| | Other current liabilities | 557.84 |
| | Provisions, current | 353.83 |
| | Current tax liabilities (Net) | 392.33 |
| | Deferred government grants, Current | 0 |
| | Total current liabilities | 5191.53 |
| 3 | Liabilities directly associated with assets in disposal group classified as held for sale | 0 |
| 4 | Regulatory deferral account credit balances and related deferred tax liability | 0 |
| | Total liabilities | 6567.03 |
| | Total equity and liabilities | 21037.03 |
| | 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 | | 01-07-2025 | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited | Unaudited |
| Nature of report standalone or consolidated | | Consolidated | Consolidated |
| 1 | Segment Revenue (Income) | | |
| | (net sale/income from each segment should be disclosed) | | |
| 1 | Manufacturing | 4877.33 | 9022.06 |
| | Total Segment Revenue | 4877.33 | 9022.06 |
| | Less: Inter segment revenue | 0 | 0 |
| | Revenue from operations | 4877.33 | 9022.06 |
| 2 | Segment Result | | |
| | Profit (+) / Loss (-) before tax and interest from each segment | | |
| 1 | Manufacturing | 249.67 | 528.37 |
| | Total Profit before tax | 249.67 | 528.37 |
| | i. Finance cost | 19.28 | 34.68 |
| | ii. Other Unallocable Expenditure net off Unallocable income | 0 | 0 |
| | Profit before tax | 230.39 | 493.69 |
| 3 | (Segment Asset - Segment Liabilities) | | |
| | Segment Asset | | |

| | | | |
|---|--|----------|----------|
| 1 | Manufacturing | 21037.03 | 21037.03 |
| | Total Segment Asset | 21037.03 | 21037.03 |
| | Un-allocable Assets | 0 | 0 |
| | Net Segment Asset | 21037.03 | 21037.03 |
| 4 | Segment Liabilities | | |
| | Segment Liabilities | | |
| 1 | Manufacturing | 6567.02 | 6567.02 |
| | Total Segment Liabilities | 6567.02 | 6567.02 |
| | Un-allocable Liabilities | 0 | 0 |
| | Net Segment Liabilities | 6567.02 | 6567.02 |
| | Disclosure of notes on segments | | |

| Other Comprehensive Income | | | |
|---|--|--------------|--------------|
| Date of start of reporting period | | 01-07-2025 | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited | Unaudited |
| Nature of report standalone or consolidated | | Consolidated | Consolidated |
| | Other comprehensive income [Abstract] | | |
| 1 | Amount of items that will not be reclassified to profit and loss | | |
| 1 | Foreign Exchange Gain | 0.19 | 6.67 |
| | Total Amount of items that will not be reclassified to profit and loss | 0.19 | 6.67 |
| 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 | 0.19 | 6.67 |

Cash flow statement, indirect

| Particulars | | Half Year ended (dd-mm-yyyy) |
|---|---|------------------------------|
| Date of start of reporting period | | 01-04-2025 |
| Date of end of reporting period | | 30-09-2025 |
| Whether results are audited or unaudited | | Unaudited |
| Nature of report standalone or consolidated | | Consolidated |
| Part I | Blue color marked fields are non-mandatory. | |
| 1 | Statement of cash flows | |
| | Cash flows from used in operating activities | |
| | Profit before tax | 493.69 |
| 2 | Adjustments for reconcile profit (loss) | |
| | Adjustments for finance costs | 34.68 |
| | Adjustments for decrease (increase) in inventories | -380.59 |
| | Adjustments for decrease (increase) in trade receivables, current | 1615.96 |
| | Adjustments for decrease (increase) in trade receivables, non-current | 0 |
| | Adjustments for decrease (increase) in other current assets | -384.07 |
| | Adjustments for decrease (increase) in other non-current assets | -19.27 |
| | Adjustments for other financial assets, non-current | -4.73 |
| | Adjustments for other financial assets, current | 0 |
| | Adjustments for other bank balances | 0 |
| | Adjustments for increase (decrease) in trade payables, current | 725.79 |

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| | Adjustments for increase (decrease) in trade payables, non-current | 0 |
| | Adjustments for increase (decrease) in other current liabilities | -376.71 |
| | Adjustments for increase (decrease) in other non-current liabilities | 0 |
| | Adjustments for depreciation and amortisation expense | 454.23 |
| | Adjustments for impairment loss reversal of impairment loss recognised in profit or loss | 0 |
| | Adjustments for provisions, current | 175.13 |
| | Adjustments for provisions, non-current | 0 |
| | Adjustments for other financial liabilities, current | 39.13 |
| | Adjustments for other financial liabilities, non-current | -29.41 |
| | 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) | 0 |
| | Other adjustments for non-cash items | 6.65 |
| | Share of profit and loss from partnership firm or association of persons or limited liability partnerships | 0 |
| | Total adjustments for reconcile profit (loss) | 1856.79 |
| | Net cash flows from (used in) operations | 2350.48 |
| | Dividends received | 0 |
| | Interest paid | 0 |

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| | Interest received | 0 |
| | Income taxes paid (refund) | 132.35 |
| | Other inflows (outflows) of cash | 0 |
| | Net cash flows from (used in) operating activities | 2218.13 |
| 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 |
| | Purchase of property, plant and equipment | 763.82 |
| | 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 |

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| | 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 | -16.73 |
| | Net cash flows from (used in) investing activities | -780.55 |
| 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 | 53.69 |
| | Proceeds from issuing debentures notes bonds etc | 0 |

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| | Proceeds from borrowings | -98.32 |
| | Repayments of borrowings | 4.54 |
| | Payments of lease liabilities | 0 |
| | Dividends paid | 0.11 |
| | Interest paid | 34.69 |
| | Income taxes paid (refund) | 0 |
| | Other inflows (outflows) of cash | 0 |
| | Net cash flows from (used in) financing activities | -83.97 |
| | Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes | 1353.61 |
| 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 | 1353.61 |
| | Cash and cash equivalents cash flow statement at beginning of period | 568.19 |
| | Cash and cash equivalents cash flow statement at end of period | 1921.8 |

Details of Impact of Audit Qualification

| | | | | | |
|---|---------------------|--|--|--|------------------------|
| Whether results are audited or unaudited | | | | Unaudited | |
| 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 Consolidated 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. Patwa And Shah | | | Yes | 30-11-2027 |

