

<b>General information about company</b>	
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	27-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
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	Single segment
Description of single segment	The company is primarily enagedd in direct and contract manufacturing and accordingly the Company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.
Start date and time of board meeting	27-05-2026 15:30
End date and time of board meeting	27-05-2026 18:00
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

<b>Financial Results – Ind-AS</b>			
<b>Particulars</b>		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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>Part I</b>	<b>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.</b>		
<b>1</b>	<b>Income</b>		
	Revenue from operations	5990.88	18777.97
	Other income	86.66	296.93
	<b>Total income</b>	<b>6077.54</b>	<b>19074.9</b>
<b>2</b>	<b>Expenses</b>		
(a)	Cost of materials consumed	2381.42	7539.3
(b)	Purchases of stock-in-trade	1078.01	2920.88
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.35	-88.95
(d)	Employee benefit expense	874.74	3378.14
(e)	Finance costs	60.6	134.64
(f)	Depreciation, depletion and amortisation expense	276.15	983.84
(g)	<b>Other Expenses</b>		
1	Other Expenses	1040.23	3437.03
	<b>Total other expenses</b>	<b>1040.23</b>	<b>3437.03</b>
	<b>Total expenses</b>	<b>5715.5</b>	<b>18304.88</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>362.04</b>	<b>770.02</b>
4	Exceptional items	0	-12.22
<b>5</b>	<b>Total profit before tax</b>	<b>362.04</b>	<b>757.8</b>
<b>6</b>	<b>Tax expense</b>		
7	Current tax	117.47	264.09
8	Deferred tax	-15.86	-13.36
<b>9</b>	<b>Total tax expenses</b>	<b>101.61</b>	<b>250.73</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>260.43</b>	<b>507.07</b>
12	Profit (loss) from discontinued operations before tax	0	0
13	Tax expense of discontinued operations	0	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>260.43</b>	<b>507.07</b>
17	<u>Other comprehensive income net of taxes</u>	6.97	8.91
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>267.4</b>	<b>515.98</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>		
	Profit or loss, attributable to owners of parent	0	0
	Total profit or loss, attributable to non-controlling interests	0	0
<b>20</b>	<b>Total Comprehensive income for the period attributable to</b>		
	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
<b>21</b>	<b>Details of equity share capital</b>		
	Paid-up equity share capital	1344.59	1344.59
	Face value of equity share capital	2	2
22	Reserves excluding revaluation reserve	0	
<b>23</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	0.4	0.77
	Diluted earnings (loss) per share from continuing operations	0.39	0.76
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0

<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	0.4	0.77
	Diluted earnings (loss) per share from continuing and discontinued operations	0.39	0.76
24	Debt equity ratio		Textual Information( 1)
25	Debt service coverage ratio		Textual Information( 2)
26	Interest service coverage ratio		Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>	

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	3689.59
	Capital work-in-progress	3150.89
	Investment property	0
	Goodwill	0
	Other intangible assets	140.43
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	354.93
	Trade receivables, non-current	0
	Loans, non-current	99.52
	<b>Other non-current financial assets</b>	
1	Other non-current financial assets	106.76
2		
3		
4		
5		
	<b>Details of other non-current financial assets</b>	
	<b>Total of other non-current financial assets</b>	<b>106.76</b>
	<b>Total non-current financial assets</b>	<b>561.21</b>
	Deferred tax assets (net)	250.01
	<b>Other non-current assets</b>	
1	Other non-current assets	31.12
2		
3		
4		
5		
	<b>Details of other non-current assets</b>	
	<b>Total of other non-current assets</b>	<b>31.12</b>
	<b>Total non-current assets</b>	<b>7823.25</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	5262.27
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	5766.48
	Cash and cash equivalents	962.67
	Bank balance other than cash and cash equivalents	0
	Loans, current	101.12
	<b>Other current financial assets</b>	
1		
2		
3		
4		
5		
	<b>Details of other current financial assets</b>	
	<b>Total of Other current financial assets</b>	
	<b>Total current financial assets</b>	<b>6830.27</b>
	Current tax assets (net)	0
	<b>Other current assets</b>	
1	Other current assets	1508.72
2		
3		

4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	<b>1508.72</b>
	<b>Total current assets</b>	<b>13601.26</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>21424.51</b>
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1344.59
	Other equity	13289.51
	<b>Total equity attributable to owners of parent</b>	<b>14634.1</b>
	Non controlling interest	0
	<b>Total equity</b>	<b>14634.1</b>
2	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	903.82
	<b>Trade Payables, non-current</b>	
	(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
	<b>Total Trade payable</b>	<b>0</b>
	<b>Other non-current financial liabilities</b>	
1	Other non-current financial liabilities	127.79
2		
3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	
	<b>Total of other non-current financial liabilities</b>	<b>127.79</b>
	<b>Total non-current financial liabilities</b>	<b>1031.61</b>
	Provisions, non-current	244.78
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	<b>Other non-current liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	
	<b>Total non-current liabilities</b>	<b>1276.39</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	1058.83
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	2114.24
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	627.17
	<b>Total Trade payable</b>	<b>2741.41</b>
	<b>Other current financial liabilities</b>	
1	Other current financial liabilities	546.83
2		
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>	<b>546.83</b>
	<b>Total current financial liabilities</b>	<b>4347.07</b>
	<b>Other current liabilities</b>	

1	Other current liabilities	916.09
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>916.09</b>
	Provisions, current	170.65
	Current tax liabilities (Net)	80.21
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>5514.02</b>
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
	<b>Total liabilities</b>	<b>6790.41</b>
	<b>Total equity and liabilities</b>	<b>21424.51</b>
	<b>Disclosure of notes on assets and liabilities</b>	

<b>Other Comprehensive Income</b>			
Date of start of reporting period		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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	0.90	8.78
2	Actuarial Gain on Defined Plan Liability	0.18	0.18
3	Actuarial Loss on Defined Plan Liability	-1.98	0.00
4	Income tax on Actuarial Loss	7.92	0.00
5	Income tax on Actuarial Loss	-0.05	-0.05
	Total Amount of items that will not be reclassified to profit and loss	6.97	8.91
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	6.97	8.91

<b>Cash flow statement, indirect</b>		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		31-03-2026
Whether results are audited or unaudited		Audited
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	757.8
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	134.64
	Adjustments for decrease (increase) in inventories	-503.08
	Adjustments for decrease (increase) in trade receivables, current	1179.2
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-547.61
	Adjustments for decrease (increase) in other non-current assets	-23.26
	Adjustments for other financial assets, non-current	-8.27
	Adjustments for other financial assets, current	84.84
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	288.74
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	727.34
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	983.84
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	-304.56
	Adjustments for provisions, non-current	60.26
	Adjustments for other financial liabilities, current	189.91
	Adjustments for other financial liabilities, non-current	-132.77
	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)	14.17
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>2143.39</b>
	<b>Net cash flows from (used in) operations</b>	<b>2901.19</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	315.35
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>2585.84</b>
3	<b>Cash flows from used in investing activities</b>	
	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	4.59
	Purchase of property, plant and equipment	1946.27
	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	-16.84
	<b>Net cash flows from (used in) investing activities</b>	<b>-1958.52</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	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	65.5
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	-154.32
	Repayments of borrowings	9.27
	Payments of lease liabilities	0
	Dividends paid	0.11
	Interest paid	134.64
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-232.84</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>394.48</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>394.48</b>
	Cash and cash equivalents cash flow statement at beginning of period	568.19
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>962.67</b>

<b>Details of Impact of Audit Qualification</b>			
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 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

