

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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	09-02-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-02-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third 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	Single segment
Description of single segment	The company is primarily engaged in direct and contract manufacturing and accordingly company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.
Start date and time of board meeting	09-02-2026 15:15
End date and time of board meeting	09-02-2026 18:15
Whether cash flow statement is applicable on company	
Type of cash flow statement	
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		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
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	3765.03	12787.09
	Other income	85.82	210.27
	Total income	3850.85	12997.36
2	Expenses		
(a)	Cost of materials consumed	1558.75	5157.87
(b)	Purchases of stock-in-trade	489.71	1842.88
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-86.3	-93.31
(d)	Employee benefit expense	982.79	2503.4
(e)	Finance costs	39.36	74.04
(f)	Depreciation, depletion and amortisation expense	253.46	707.69
(g)	Other Expenses		
1	Other Expenses	698.79	2396.81
	Total other expenses	698.79	2396.81
	Total expenses	3936.56	12589.38
3	Total profit before exceptional items and tax	-85.71	407.98
4	Exceptional items	-12.22	-12.22
5	Total profit before tax	-97.93	395.76
6	Tax expense		
7	Current tax	14.37	146.62
8	Deferred tax	27.92	2.5
9	Total tax expenses	42.29	149.12
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	-140.22	246.64
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	-140.22	246.64
17	Other comprehensive income net of taxes	-4.72	1.94
18	Total Comprehensive Income for the period	-144.94	248.58
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
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	1344.59	1344.59
	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	-0.22	0.37

	Diluted earnings (loss) per share from continuing operations	-0.21	0.36	
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	0.37	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.21	0.36	
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)		

Other Comprehensive Income			
	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	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	1.20	7.87
2	Actuarial Loss on Defined Plan Liability	-7.90	-7.91
3	Income tax on Actuarial Loss	1.98	1.98
	Total Amount of items that will not be reclassified to profit and loss	-4.72	1.94
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	-4.72	1.94

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