

### 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	05-08-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	30-07-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First quarter
Nature of report standalone or consolidated	Standalone
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	
Segment Reporting	Geographical
Description of single segment	
Start date and time of board meeting	05-08-2025 15:15

End date and time of board meeting		05-08-2025 17:00
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
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 ofor the default on loans and Debt Securities is not applicable to the Company.

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		01-04-2025	01-04-2025	
Date of end of reporting period		30-06-2025	30-06-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
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	4080.04	4080.04	
	Other income	23.45	23.45	
	Total income	4103.49	4103.49	
2	Expenses			
(a)	Cost of materials consumed	1697.31	1697.31	
(b)	Purchases of stock-in-trade	656.72	656.72	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-78.84	-78.84	
(d)	Employee benefit expense	618.2	618.2	
(e)	Finance costs	11.84	11.84	
(f)	Depreciation, depletion and amortisation expense	214.84	214.84	
(g)	Other Expenses			

1	Other expenses	780.73	780.73	
	Total other expenses	780.73	780.73	
	Total expenses	3900.8	3900.8	
3	Total profit before exceptional items and tax	202.69	202.69	
4	Exceptional items	0	0	
5	Total profit before tax	202.69	202.69	
6	Tax expense			
7	Current tax	65.3	65.3	
8	Deferred tax	-17.77	-17.77	
9	Total tax expenses	47.53	47.53	
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	155.16	155.16	
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	155.16	155.16	
17	Other comprehensive income net of taxes	0	0	
18	Total Comprehensive Income for the period	155.16	155.16	
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	1337.32	1337.32	
	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	0.23	0.23	
	Diluted earnings (loss) per share from continuing operations	0.23	0.23	
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	0.23	0.23	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.23	0.23	
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)		

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		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Manufacturing	4080.04	4080.04
	Total Segment Revenue	4080.04	4080.04
	Less: Inter segment revenue	0	0
	Revenue from operations	4080.04	4080.04
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Manufacturing	214.52	214.52
	Total Profit before tax	214.52	214.52
	i. Finance cost	11.84	11.84
	ii. Other Unallocable Expenditure net off Unallocable income	0	0
	Profit before tax	202.68	202.68
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		

1	Manufacturing	16722.8	16722.8
	<b>Total Segment Asset</b>	16722.8	16722.8
	<b>Un-allocable Assets</b>	0	0
	<b>Net Segment Asset</b>	16722.8	16722.8
4	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Manufacturing	4992.9	4992.9
	<b>Total Segment Liabilities</b>	4992.9	4992.9
	<b>Un-allocable Liabilities</b>	0	0
	<b>Net Segment Liabilities</b>	4992.9	4992.9
	<b>Disclosure of notes on segments</b>		



Other Comprehensive Income			
Date of start of reporting period		01-04-2025	01-04-2025
Date of end of reporting period		30-06-2025	30-06-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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		
	Total Amount of items that will not be reclassified to profit and loss		
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	0.00	0.00

### 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 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	31-05-2028

