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	01-04-2026
Date of end of financial year	31-03-2027
Date of board meeting when results were approved	11-08-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	06-08-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	First 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	
Segment Reporting	Single segment
Description of single segment	The Company is primarily engaged in direct and contract manufacturing and accordinly Company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.

Start date and time of board meeting	11-08-2026 16:00
End date and time of board meeting	11-08-2026 16:50
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	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	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	4886.49	4886.49
	Other income	110.8	110.8
	Total income	**4997.29**	**4997.29**
2	**Expenses**		
(a)	Cost of materials consumed	2114.75	2114.75
(b)	Purchases of stock-in-trade	993.41	993.41
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-526.63	-526.63
(d)	Employee benefit expense	907	907
(e)	Finance costs	70.56	70.56
(f)	Depreciation, depletion and amortisation expense	269.95	269.95
(g)	**Other Expenses**		
1	Other Expenses	778.65	778.65
	Total other expenses	**778.65**	**778.65**

	Total expenses	**4607.69**	**4607.69**	
3	**Total profit before exceptional items and tax**	**389.6**	**389.6**	
4	Exceptional items	0	0	
5	**Total profit before tax**	**389.6**	**389.6**	
6	**Tax expense**			
7	Current tax	114.75	114.75	
8	Deferred tax	-11.96	-11.96	
9	**Total tax expenses**	**102.79**	**102.79**	
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**	**286.81**	**286.81**	
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**	**286.81**	**286.81**	
17	Other comprehensive income net of taxes	-0.62	-0.62	
18	**Total Comprehensive Income for the period**	**286.19**	**286.19**	
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	1347.09	1347.09	
	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	0.42	0.42	
	Diluted earnings (loss) per share from continuing operations	0.42	0.42	
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	0.42	0.42	
	Diluted earnings (loss) per share from continuing and discontinued operations	0.42	0.42	
24	Debt equity ratio	0	0	Textual Information(1)
25	Debt service coverage ratio	0	0	Textual Information(2)
26	Interest service coverage ratio	0	0	Textual Information(3)
27	**Disclosure of notes on financial results**	**Textual Information(4)**		

Text Block	
Textual Information(4)	1. The Un-audited Consolidated Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on August 11, 2026. 2. The Un-audited Consolidated Financial Results are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder, other generally accepted accounting principles and Regulations 33 issued by Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015). 3. Pursuant to resolutions passed by the Board of Directors dated 11.11.2019 and by the Shareholders dated 30.12.2019 through Postal Ballot, the Company has approved the ""Focus Lighting and Fixtures Limited- Employees Stock Option Plan 2019"" which consists of 5,00,000 options of face value of Rs. 10/- each (Post Sub-Division 25,00,000 Options of face value of Rs. 2/- each w.e.f 06.10.2023) in the form of Equity Shares to be exercisable by the eligible employees of the Company. As per the ESOP Plan, the shares will vest in the hands of employees in the tranches of 25%, 35% and 40% from the end of 12 months, 24 months, and 36 months, respectively from the date of grant. Accordingly, 2471875 equity shares stood vested as on June 30, 2026. Cumulatively, the Company has allotted 24,71,875 equity shares to FLFL Employees' Welfare Trust up to the period ended March 31, 2026. The employees have subscribed to 23,81,180 equity shares, and the balance 90,695 equity shares are held by the FLFL Employees' Welfare Trust. 4. The paid-up capital of 6,73,54,255 equity shares (6,74,44,950 equity shares less 90,695 equity shares) is net of 90,695 equity shares allotted to the FLFL Employees' Welfare Trust pending exercise of options by the employees. 5. Statutory Auditor, M/s. Patwa and Shah has carried out Limited Review on this Statement and expressed unmodified opinion on the financial statements. 6. 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. 7. As on June 30, 2026, Focus Lighting And Fixtures Limited has two foreign Wholly-Owned Subsidiaries named Focus Lighting & Fixtures PTE Ltd and Plus Light Tech F.Z.E. and one Indian Wholly-Owned Subsidiary, Xandos Lighting And Fixtures Private Limited. Thus the consolidated financial results include financials of all three Subsidiaries. 8. The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

Other Comprehensive Income			
	Date of start of reporting period	01-04-2026	01-04-2026
	Date of end of reporting period	30-06-2026	30-06-2026
	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	9.91	9.91
2	Actuarial Loss on Defined Plan Liability	-14.06	-14.06
3	Income tax on Actuarial Loss	3.53	3.53
	Total Amount of items that will not be reclassified to profit and loss	-0.62	-0.62
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		
5	Total Other comprehensive income	-0.62	-0.62

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, Chartered Accountants	Yes	30-11-2027