FOCUS
LIGHTING & FIXTURES LTD

PLUS LIGHT TECH

TRIX.

L&B Lumens & Beyond

Date: May 29, 2025

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot no C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400051

Scrip Symbol: FOCUS
Series: EQ

Sub: Outcome of Board Meeting held on May 29, 2025 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part A of Schedule III.

Dear Sir/Madam,

With reference to the above-mentioned subject and as per applicable provisions of the SEBI (LODR), 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Thursday, May 29, 2025 at 11C, Laxmi Industrial Estate, New Link Road, Opp. Fun Republic, Cinema, Andheri West, Mumbai – 400058 has inter-alia, considered and approved the following matters:

1. **Financial Results:**
   Approved the Audited Financial Results (Consolidated and Standalone) along with Auditor's Report with Unmodified Opinion for the Quarter and Financial Year ended March 31, 2025. A copy of the Financial Results along with the Auditor's Report issued by the Statutory Auditor of the Company and declaration by the Company for the Unmodified Opinion are enclosed herewith.

2. Re-appointment of M/s. Nandola & Co., Practicing Chartered Accountant as the Internal Auditor of the Company for the Financial Year 2025-26. Their Brief Profile is enclosed as **Annexure I.**

3. Appointment of M/s. Rathod & Co., Practicing Company Secretaries, having valid Peer Review certificate No. 1762/2022, as the Secretarial Auditor of the Company for a period of 5 (five) years commencing from Financial Year 2025-26 and fix remuneration thereof, subject to the approval of Shareholders at the ensuring Annual General Meeting. Their Brief Profile is enclosed as **Annexure II.**

   The detailed disclosures required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015), read with SEBI Master Circular issued vide circular no. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 and SEBI Circular issued vide SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, is enclosed herewith.

4. **Amendments to the following policies:**
   - Code of Conduct – Insider Policy.
   - Related Party Transaction Policy.
   - Remuneration Policy.
   - Preservation & Archival Policy.
   - Discrimination & Harassment Prevention Policy.
   - Prevention of Sexual Harassment Policy.

Corporate Office
Focus Lighting & Fixtures Limited
A1007-1010,Corporate Avenue
Sonawala Road,Goregaon East
Mumbai 400063. India

Work
Survey No.396/24, Plot no.71/72,
New Ahmedabad Industrial estate,
NH8A, Behind Zydus research centre,
Moraiya,Dist.Sanand,
Gujarat - 382213. India

CIN L31500MH2005PLC155278

T +91 22 2686 5671-6 **E** info@pluslighttech.com
W focuslightingandfixtures.com

FOCUS
LIGHTING & FIXTURES LTD

PLUS LIGHT TECH

TRIX.

L&B Lumens & Beyond

These policies have also been made available on the Company's website at www.focuslightingandfixtures.com.

The Board Meeting commenced at 04:30 P.M and concluded at 07:30P.M

You are requested to kindly take a note of the same.

For FOCUS LIGHTING AND FIXTURES LIMITED

Khushi

Ms. KHUSHI SHETH
NON-EXECUTIVE DIRECTOR
DIN: 09351537
(Authorized by Board of Directors)

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

ANNEXURE I

Disclosure under Regulation 30 of the SEBI (LODR) Regulations, 2015 read along with SEBI Master circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 regarding Re-Appointment of Internal Auditor.

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for change viz. ~~appointment~~, re-appointment, ~~resignation~~, ~~removal~~, ~~death~~ or otherwise.	Re-Appointment
2.	Date of ~~Appointment~~/ re-appointment/~~cessation~~ (as applicable) & term of appointment/~~re-appointment.~~	1st April, 2025 The terms of re-appointment of M/s. Nandola & Co are for the Financial Year 2025-26.
3.	Brief Profile (In case of appointment).	Nandola & Co. ("NC") is a reputed Chartered Accountancy firm with a robust legacy of over 18 years in delivering high-quality professional services. The firm specializes in providing comprehensive advisory and compliance solutions across the domains of Accounting, Audit, Taxation, and Regulatory Services. NC has consistently catered to the diverse needs of corporates, MSMEs, startups, and individual entrepreneurs, offering practical and insight-driven advice that supports informed decision-making and regulatory compliance.
4.	Disclosure of relationships between Directors (in case of appointment of a Director).	Not Applicable

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

Khushi

ANNEXURE II

Disclosure under Regulation 30 of the SEBI (LODR) Regulations, 2015 read along with SEBI Master circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024 regarding Appointment of Secretarial Auditor.

Sr. No.	Details of events that need to be provided	Information of such event(s)
5.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise.	Appointment
6.	Date of Appointment/ ~~re-appointment/cessation~~ (as applicable) & term of appointment/~~re-appointment.~~	1st April, 2025. The appointment of M/s. Rathod & Co., are for a period of 5 (five) years commencing from the Financial Year 2025-26, subject to the approval of Shareholders at the ensuring Annual General Meeting.
7.	Brief Profile (In case of appointment).	CS Chirag Vinodbhai Rathod, an Associate Member of the ICSI, and a graduate in B.Com and LL.B., is an aspiring professional practicing since March 2018, with over 8 years of experience. He is the proprietor of Rathod & Co., Practicing Company Secretaries. Rathod & Co. is an emerging proprietary concern, specializing in providing one-stop, integrated Corporate Compliance, Secretarial, Legal, and Advisory Services.
8.	Disclosure of relationships between Directors (in case of appointment of a Director).	Not Applicable

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

FOCUS
LIGHTING & FIXTURES LTD

PLUS LIGHT TECH

TRIX.

L&B Lumens & Beyond

Date: May 29, 2025

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, Plot no. C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai-400051

Scrip Symbol: FOCUS
Series: EQ

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir/ Madam,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare and confirm that the Statutory Auditors have issued an Auditor Report with an Unmodified Opinion on the Standalone & Consolidated - Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2025.

For FOCUS LIGHTING AND FIXTURES LIMITED

Khushi

MS. KHUSHI SHETH
NON-EXECUTIVE DIRECTOR
DIN: 09351537
(Authorized by Board of Directors)

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

Corporate Office
Focus Lighting & Fixtures Limited
A1007-1010,Corporate Avenue
Sonawala Road,Goregaon East
Mumbai 400063. India

Work
Survey No.396/24, Plot no.71/72,
New Ahmedabad Industrial estate,
NH8A, Behind Zydus research centre,
Moraiya,Dist.Sanand,
Gujarat - 382213. India

CIN L31500MH2005PLC155278

T +91 22 2686 5671-6 E info@pluslighttech.com
W focuslightingandfixtures.com

N. P. PATWA & CO.
CHARTERED ACCOUNTANTS

Office No104, Amrapali Apartment, 1st Floor, Near GPM College, Telli Galli, Andheri (East), Mumbai - 400 069.
Tel.: 022 46041558/ 49734648 • Email :nppatwa@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF

FOCUS LIGHTING AND FIXTURES LIMITED

Opinion

We have audited the accompanying annual statement of Consolidated Financial Results of FOCUS LIGHTING AND FIXTURES LIMITED (the "Company") and its subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the quarter and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

(i) includes the financial results of the subsidiaries viz. (1) Plus Light Tech FZE, UAE, wholly owned subsidiary (2) Focus Lighting and Fixtures PTE Limited, Singapore, wholly owned subsidiary (3) Xandos Lighting and Fixtures Private Limited, Subsidiary, India ;

(ii) is presented in accordance with the requirements of regulation 33 of the SEBI LODR Regulation 2015; and

(iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended March gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2025.

N. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial results.

Management's Responsibilities for the Consolidated Financial Results

The Statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed consolidated financial statements for the three months and year ended March 31, 2025. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Ind AS 34,"prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

N. P. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

N. P. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

a. The consolidated annual financial results include the audited financial results/ financial information of three (3) subsidiaries, whose financials results / financial information reflect total assets (before consolidation adjustments) of Rs 4925.63 Lacs as at 31 March 2025, total revenue (before consolidation adjustments) of Rs 454.86 lakh and Rs 4695.84 Lacs for the quarter and year ended 31st March,2025 respectively and total net profit/loss after tax (before consolidation adjustments) of Loss of Rs. 29.56 Lakh and Profit of Rs. 705.22 Lacs for the quarter and year ended 31st March,2025 respectively, total comprehensive income / (loss) of Rs. Nil and Rs Nil for the quarter and the year ended March 31, 2025 respectively and net cash inflow (before consolidation adjustments) of Rs. 207.49 Lacs for the year ended on that date, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors. The independent auditor's reports on financial statements of these entities have been furnished to us by the management.

   Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.

N. P. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

b. Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

c. The consolidated annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For N P Patwa & Co.

Chartered Accountants

Firm Registration No.107845W

UDIN : 25042384BMIOPC6769

Jitendra Shah

Partner

Membership No. 042384

N. P. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

Place: Mumbai

Date:29-05-2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.

E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

CONSOLIDATED AUDITED BALANCE SHEET FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2025

(In Lakhs)

Particulars		31-Mar-25 (Audited)	31-Mar-24 (Audited)
ASSETS			
	Non-Current Assets		
(a)	Property, Plant and Equipments	3,614.36	1,919.17
(b)	Capital Work-In-progress	2,194.18	1,913.99
(c)	Intangible Assest	-	2.58
(d)	Right-of-use Assets	219.76	224.03
(e)	Financial Assets	-	-
	(i) Investments	330.92	556.69
	(ii) Trade receivables	-	-
	(iii) Loans	90.25	87.28
	(iv) Others Financial Assets	98.49	105.09
(f)	Deferred Tax Assets (net)	185.44	146.82
(g)	Other Non Current Assets	7.86	23.44
(h)	Income Tax Asset (net)	-	-
Total Non-Current Assets		**6,741.25**	**4,979.09**
Current Assets			
(a)	Inventories	4,759.19	4,354.26
(b)	Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade Receivables	6,945.68	8,570.09
	(iii) Cash and Cash Equivalents	568.19	257.18
	(iv) Other Balances with Banks other then (iii) above	-	-
	(v) Loans	185.96	115.84
	(vi) Others	-	-
(c)	Current Tax Assets (net)	-	-
(d)	Other Current Assets	961.10	750.75
Total Current Assets		**13,420.12**	**14,048.12**
TOTAL ASSETS		**20,161.38**	**19,027.20**

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.

E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

CONSOLIDATED AUDITED BALANCE SHEET FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2025

(In Lakhs)

Particulars	31-Mar-25 (Audited)	31-Mar-24 (Audited)
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,334.19	1,318.94
(b) Other Equity	12,685.87	11,548.19
Total Equity	**14,020.06**	**12,867.13**
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,058.14	1,142.69
(ii) Trade Payable		
(iii) Other financial Liabilities	260.56	286.62
(b) Provisions	184.53	144.26
(c) Other Non-Current Liabilities		-
(d) Deferred Tax Liabilities (net)		
Total Non-Current Liabilities	**1,503.23**	**1,573.56**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	660.33	141.65
(ii) Trade Payables	2,452.67	3,160.06
(iii) Other Financial Liabilities	356.92	333.74
(b) Provisions	157.63	157.77
(c) Other Current Liabilities	587.24	712.89
(d) Current Tax Liabilities (net)	423.30	80.41
Total Current Liabilities	**4,638.09**	**4,586.52**
TOTAL EQUITY AND LIABILITIES	**20,161.38**	**19,027.20**

By order of the Board of Directors
Focus Lighting And Fixtures Limited

Khushi

Ms. Khushi Sheth
Non-Executive Director
DIN: 09351537
(Authorized by Board of Directors)

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

Place : Mumbai
Date : 29th May,2025

9

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Consolidated				
		Quarter ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
1	**Income**					
	Revenue from Operations	4,150.29	4,150.80	5,961.65	18,333.12	22,381.10
	Other Income	30.44	170.24	68.62	286.31	622.52
	Total Income	**4,180.73**	**4,321.04**	**6,030.27**	**18,619.43**	**23,003.62**
2	**Expenses**					
	Cost of Materials Consumed	1,446.59	1,598.84	1,042.62	5,973.93	5,624.73
	Purchase of stock in trade	903.23	692.47	1,813.89	4,224.63	6,492.94
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-126.14	126.62	302.17	-44.80	210.68
	Employee Benefits Expense	702.96	682.90	645.96	2,673.64	2,492.49
	Finance costs	36.12	28.15	40.30	99.91	121.42
	Depreciation and Amortisation Expenses	272.69	223.10	173.14	807.25	677.03
	Other Expenses	838.58	791.35	838.46	2,888.46	2,914.70
	Total Expenses	**4,074.02**	**4,143.42**	**4,856.54**	**16,623.02**	**18,533.98**
3	**Profit / (loss) before exceptional items and tax (1-2)**	**106.71**	**177.62**	**1,173.74**	**1,996.41**	**4,469.64**
4	**Prior Period Adjustment**					
5	**Profit / (loss) befor tax (3-4)**	**106.71**	**177.62**	**1,173.74**	**1,996.41**	**4,469.64**
6	**Tax Expenses**					
	- Current Tax	-11.80	210.21	35.71	531.37	447.85
	- Previous Year Tax	-0.00	-13.18	4.52	-12.51	68.99
	- MAT Credit Entitlement/Reversal	-		-		-
	- Deferred Tax	3.14	17.30	92.11	38.62	80.85
	Total Tax Expenses / (Income)	**(14.94)**	**179.73**	**132.33**	**480.24**	**597.69**
7	**Profit / (loss) for the Period from continuing operations (5-6)**	**121.65**	**- 2.11**	**1,041.40**	**1,516.16**	**3,871.95**

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Consolidated				
		Quarter ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
8	Profit / (loss) from discontinuing operations					
9	Tax expense of discontinuing operations					
10	Profit / (loss) from discontinuing operations after tax (8-9)					
11	Profit / (loss) for the period (7+10)	121.65	- 2.11	1,041.40	1,516.16	3,871.95
	Less / Add : Income attributable to uncontrolled interest	-4.06	2.42	29.50	3.00	45.59
		117.59	0.31	1,070.90	1,519.16	3,917.53
12	Other comprehensive income					
i.	Items that will not be reclassified subsequently to Profit or Loss					
ii.	Foreign Exchange Gain	-0.08	1.94	0.20	7.22	-1.24
iii.	Actuarial Gain on Defined Plan Liability	-		6.54	-	6.54
iv.	Income tax on Actuarial Loss	-2.01		-1.65	-2.01	-1.65
v.	Actuarial Loss on Defined Plan Liability	8.03		-	8.03	
vi.	Income tax on Actuarial Loss	-				
13	Total Comprehensive Income for the Period (11+12)	111.49	2.24	1,075.99	1,520.36	3,921.19
	Earnings per share before exception items-					
	(1) Basic (in')	0.167	0.003	1.64	2.28	5.99
	(2) Diluted (in')	0.165	0.003	1.62	2.24	5.90
	Earnings per share before exception items-					
	(1) Basic (in')	0.167	0.003	1.64	2.28	5.99
	(2) Diluted (in')	0.165	0.003	1.62	2.24	5.90
	Number of Shares	6,67,09,721	6,67,09,721	6,59,46,825	6,67,09,721	6,59,46,825
	Paid up Equity Share Capital	13,34,19,442	13,34,19,442	13,18,93,650	13,34,19,442	13,18,93,650
	Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-

CONSOLIDATED NOTES :-

1] The 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 May 29, 2025.

2] In respect of Subsidiary other than wholly owned subsidiary, the minority interest is disclosed as non-controlling interest.

3]The Audited Consolidated Financial Statements are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules theerunder, other generally accepted accounting principals and Regulations 33 issued by Securities Exchange Board of India (Listing Obligations and Disclosures Requirments) Regulations, 2015).

4] 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, 21,67,500 equity shares are vested.

During the Quarter ended September 30, 2024, the company has allotted 9,72,500 Equity Shares and cumulatively allotted 22,80,000 Equity Shares to FLFL Employee's Welfare Trust till the end of financial year ended on 31.03.2025. The employees have subscribed to the 17,36,646 equity shares and balance 5,43,354 equity shares are standing in the FLFL Employee's Welfare Trust.

5] The paid -up Capital of 6,67,09,721 (6,72,53,075- 5,43,354) Equity shares is net of 5,43,354 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.

6) Statutory Auditor, NP Patwa and Company has carried Audit of this Statement and expressed unmodified opinion on the financial statements.

7] The Figures for the Quarter ended 31.03.2025 are the balancing figures between the audited financial figures for full year ended 31.03.2025 and for nine months period ended 31.12.2024.

8] The figures of the previous year and/ or period(s) have been regrouped wherever necessary

9] As on March 31, 2025, Focus Lighting And Fixtures Limited has two foreign Wholly-Owned Subsidiaries named Focus Lighting And Fixtures PTE Ltd and Plus Light Tech F.Z.E. and one Indian Subsidiary, Xandos Lighting And Fixtures Private Limited. Thus the consolidated financial results include financials of all three Subsidiaries.

10) The company is primarily enagegd in direct and contract manufacturing and accordinly company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.

By order of the Board of Directors
Focus Lighting And Fixtures Limited

Khushi

Ms. Khushi Sheth
Non-Executive Director
DIN: 09351537
(Authorized by Board of Directors)

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

Place : Mumbai
Date : 29th May,2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF CONSOLIDATED AUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025

(Rs.in Lakhs)

Particulars	Quarter ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited		Audited
Segment Assets					
Manufacturing	20,161.38	21,743.38	19,027.20	20,161.38	19,027.20
Total Segment Assets	**20,161.38**	**21,743.38**	**19,027.20**	**20,161.38**	**19,027.20**
Segment Liabilites					
Manufacturing	6,141.31	7,678.58	6,160.08	6,141.31	6,160.08
Total Segment Liabilities	**6,141.31**	**7,678.58**	**6,160.08**	**6,141.31**	**6,160.08**

By order of the Board of Directors
Focus Lighting And Fixtures Limited

Khushi

Place : Mumbai
Date : 29th May,2025

Ms. Khushi Sheth
Non-Executive Director
DIN: 09351537
(Authorized by Board of Directors)

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,

Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.

E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF CONSOLIDATED AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025

(Rs.in Lakhs)

Particulars	Quarter ended			Year Ended	
	31-03-2025 Audited	31-12-2024 Unaudited	31-03-2024 Audited	31-03-2025	31-03-2024 Audited
Segment Revenue					
Manufacturing	4,150.29	4,150.80	5,961.65	18,333.12	22,381.10
Net Sales/Income From Operation	**4,150.29**	**4,150.80**	**5,961.65**	**18,333.12**	**22,381.10**
Segment Results					
Manufacturing	142.82	205.77	1,214.04	2,096.32	4,591.06
Less: Interest and Finance Charges	36.12	28.15	40.30	99.91	121.42
Total Segment Result before Tax	**106.71**	**177.62**	**1,173.74**	**1,996.41**	**4,469.64**
Less: Other Unallocable Expenditure					
Total Profit before Tax	**106.71**	**177.62**	**1,173.74**	**1,996.41**	**4,469.64**
Capital Employed					
(Segment Assets - Segment					
Manufacturing	14,020.06	14,064.80	12,867.13	14,020.06	12,867.13
TOTAL CAPITAL EMPLOYED	**14,020.06**	**14,064.80**	**12,867.13**	**14,020.06**	**12,867.13**

Items of Incomes, Expenses, Assets or even Liabilities including but not limited to borrowings as well as advances, provision for taxation, common administrative expenses, which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.

By order of the Board of Directors
Focus Lighting And Fixtures Limited

Place : Mumbai
Date : 29th May,2025

Ms. Khushi Sheth
Non-Executive Director
DIN: 09351537
(Authorized by Board of Directors)

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025

(Rs in Lakhs)

	Particulars	31.03.2025	31-03-2024
A.	Cash Flow from Operating Activities		
	Net profit before Tax as per Profit & Loss Account	1686.52	4,272.64
	Adjusted for:		
	Depreciation	807.25	677.03
	Assets Write off	3.48	-
	Employee Benefit Expenses	8.03	6.54
	Provision for Doubtful Debts	47.95	-136.15
	Provision for Diminution in Inventory Value	22.54	-
	(Profit)/Loss on sale of Assets	3.41	-
	Dividend	331.05	195.75
	ESOP Expenses Intere	81.57	145.79
	Finance Cost	99.91	121.42
	Operating Profit before Working Capital Changes	**3091.72**	**5,283.01**
	Adjusted for:		
	(Increase)/ Decrease in Inventories	-379.48	-503.50
	(Increase)/ Decrease in Trade receivables	1576.46	-5,272.62
	(Increase)/ Decrease in Other Current assets	-210.34	440.57
	(Increase)/ Decrease in Current Loans given	-70.12	-32.41
	(Increase)/ Decrease in Other Non Current assets	15.58	-2.25
	(Increase)/ Decrease in Other Financial assets (non - current)	6.60	-14.87
	Increase/ (Decrease) in Provision (current)	-.14	113.78
	Increase/ (Decrease) in Trade Payables	-707.39	1,438.77
	Increase/ (Decrease) in Other Current Liabilities	23.18	240.16
	Increase/ (Decrease) in Other Non- current financial liabilities	-26.06	-226.05
	Increase/ (Decrease) in Other current financial liabilities	-125.65	-44.00
	Increase/ (Decrease) in Provision (non-current)	40.27	26.14
	Increase/ (Decrease) in Short Term Borrowings	518.68	-153.36
	(Increase)/ Decrease in Other Non-Current Assets		-
		3753.30	1,293.38
	Less: Taxes Paid	508.33	677.15
	Cash Flow from Operating Activities (A)	**3244.97**	**616.23**

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF CONSOLIDATED AUDITED CASH FLOW STATEMENT FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025

(Rs in Lakhs)

	Particulars	31.03.2025	31-03-2024
B.	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	-2783.71	-2,476.50
	Sales Proceeds form Fixed Assets	9.60	
	FD with Banks and Other Investment	225.78	494.88
	Currency Fluctuation	4.60	-40.81
	Net Cash used in Investing Activities (B)	**-2543.73**	**-2,022.44**
C.	Cash Flow from Financing Activities		
	Issue of Equity share Capital		
	Repayment/Received of long term Borrowings	-54.56	-
	Repayment/Received of long term loans & advances	-.82	1,157.71
	Preferential Allotment of Shares and ESOP	96.12	87.73
	Finance Cost	-99.91	-121.42
	Dividend	-331.05	-195.75
	Currency Fluctuation	.00	-
	Net Cash used in Financing Activities (C)	**-390.22**	**928.27**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	311.01	-477.93
	Opening Balance of Cash and Cash Equivalents	257.18	735.11
	Closing Balance of Cash and Cash Equivalents	**568.19**	**257.18**

Notes:

1 The above Cash flow Statement has been prepared under the "Indirect Method"set out in Ind AS-7 on

2 Previous year figures have been reclassified to

3 This is the cashflows Statement reffered to in our report of even date.

By order of the Board of Directors
Focus Lighting And Fixtures Limited

Place : Mumbai
Date : 29th May,2025

Khushi

Ms. Khushi Sheth
Non-Executive Director
DIN: 09351537
(Authorized by Board of Directors)

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

N. P. PATWA & CO.
CHARTERED ACCOUNTANTS

Office No104, Amrapali Apartment, 1st Floor, Near GPM College, Telli Galli, Andheri (East), Mumbai - 400 069.
Tel.: 022 46041558/ 49734648 • Email :nppatwa@gmail.com

DATE :

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF

FOCUS LIGHTING AND FIXTURES LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **FOCUS LIGHTING AND FIXTURES LIMITED** (the "Company"), for the quarter and year ended March 31, 2025 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") prescribed under section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and yea r ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended March 31, 2025. This responsibility includes preparation and presentation of the Standalone Financial Results

N. P. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether

N. P. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, ma kes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone annual financial results include the results for the quarter ended 31 March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For N P Patwa & Co.

Chartered Accountants

Firm Registration No.107845W

UDIN : 25042384BMIORB3727

J.C. Shah

Jitendra Shah

Partner

Membership No. 042384

N. P. PATWA & CO. REG. No. 107845 W MUMBAI CHARTERED ACCOUNTANTS

Place: Mumbai

Date: 29-05-2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.

E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STANDALONE AUDITED BALANCE SHEET FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2025

(Rs. in Lakhs)

Particulars		31-Mar-25 (Audited)	31-Mar-24 (Audited)
ASSETS			
	Non-Current Assets		
(a)	Property, Plant and Equipments	3,590.28	1,918.43
(b)	Capital Work-In-progress	2,194.18	1,913.99
(c)	Intangible Assest	-	2.58
(d)	Right-of-use Assets	219.76	224.03
(e)	Financial Assets	-	-
	(i) Investments	393.84	619.29
	(ii) Trade receivables	-	-
	(iii) Loans	325.67	342.49
	(iv) Others Financial Assets	77.41	75.15
(f)	Deferred Tax Assets (net)	185.44	146.82
(g)	Other Non Current Assets	7.86	23.44
(h)	Income Tax Asset (net)		
Total Non-Current Assets		**6,994.44**	**5,266.21**
Current Assets			
(a)	Inventories	4,522.59	4,156.64
(b)	Financial Assets		
	(i) Investments		
	(ii) Trade Receivables	3,230.55	3,435.02
	(iii) Cash and Cash Equivalents	184.60	81.08
	(iv) Other Balances with Banks other then (iii) above	-	
	(v) Loans	146.86	114.70
	(vi) Others	-	
(c)	Current Tax Assets (net)	-	
(d)	Other Current Assets	964.52	746.67
Total Current Assets		**9,049.11**	**8,534.11**
TOTAL ASSETS		**16,043.55**	**13,800.32**

Khushi

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.

E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STANDALONE AUDITED BALANCE SHEET FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2025

(Rs. in Lakhs)

Particulars	31-Mar-25 (Audited)	31-Mar-24 (Audited)
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,334.19	1,318.94
(b) Other Equity	10,218.84	8,956.37
Total Equity	**11,553.04**	**10,275.31**
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,058.14	1,142.69
(ii) Trade Payable		
(iii) Other financial Liabilities	260.56	286.62
(b) Provisions	184.53	144.26
(c) Other Non-Current Liabilities		
(d) Deferred Tax Liabilities (net)		
Total Non-Current Liabilities	**1,503.23**	**1,573.56**
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	617.83	99.14
(ii) Trade Payables	1,297.23	1,043.76
(iii) Other Financial Liabilities	350.02	357.56
(b) Provisions	34.20	51.23
(c) Other Current Liabilities	527.33	319.35
(d) Current Tax Liabilities (net)	160.67	80.41
Total Current Liabilities	**2,987.28**	**1,951.45**
TOTAL EQUITY AND LIABILITIES	**16,043.55**	**13,800.32**

By order of the Board of Directors
Focus Lighting and Fixtures Limited

Khushi

Place : Mumbai
Date : 29th May,2025

Ms. Khushi Sheth
Non-Executive Director
DIN: 09351537
(Authorized by Board of Directors)

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Standalone				
		Quarter ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
1	**Income**					
	Revenue from Operations	4,034.47	3,869.44	3,608.15	15,396.11	15,558.94
	Other Income	-1.63	764.23	44.88	845.01	416.17
	Total Income	**4,032.84**	**4,633.67**	**3,653.03**	**16,241.12**	**15,975.12**
2	**Expenses**					
	Cost of Materials Consumed	1,446.59	1,598.84	1,042.62	5,973.93	5,624.73
	Purchase of stock in trade	850.92	700.51	992.70	2,639.56	3,292.16
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-61.31	2.38	11.73	-5.82	15.11
	Employee Benefits Expense	617.61	580.62	551.71	2,284.92	2,066.06
	Finance costs	35.10	27.14	39.60	90.96	106.71
	Depreciation and Amortisation Expenses	270.31	221.47	172.66	803.14	583.90
	Other Expenses	729.98	733.29	651.81	2,596.68	2,557.48
	Total Expenses	**3,889.21**	**3,864.25**	**3,462.82**	**14,383.37**	**14,246.15**
3	**Profit / (loss) before exceptional items and tax (1-2)**	**143.63**	**769.42**	**190.21**	**1,857.75**	**1,728.96**
4	Exceptional item			-		-
5	**Profit / (loss) befor tax(3-4)**	**143.63**	**769.42**	**190.21**	**1,857.75**	**1,728.96**
6	Tax Expenses			-		
	- Current Tax	-4.44	206.86	35.71	471.77	447.85
	- Previous Year Tax	-0.00	-13.18	4.52	-12.51	68.99
	- MAT Credit Entitlement/Reversal	-	-	-		
	- Deferred Tax	3.14	17.30	92.11	38.62	80.85
	Total Tax Expenses / (Income)	-7.58	176.38	132.33	420.64	597.69
7	**Profit / (loss) for the Period from continuing operations (5-6)**	151.21	593.04	57.87	1,437.11	1,131.27
				-		
8	**Profit / (loss) from discontinuing operations**			-		
9	**Tax expense of discontinuing operations**			-		
10	**Profit / (loss) from discontinuing operations after tax (8-9)**			-		
11	**Profit / (loss) for the period (7+10)**	**151.21**	**593.04**	**57.87**	**1,437.11**	**1,131.27**
12	Other comprehensive income	-		- 6.54		6.54
i.	Items that will not be reclassified subsequently to Profit or Loss	-		-		
ii.	Actuarial Gain on Defined Plan Liability	-		-		
iii.	Income tax on Actuarial Loss	-		-1.65		-1.65
iv.	Actuarial Loss on Defined Plan Liability	8.03		-	8.03	
v.	Income tax on Actuarial Loss	-2.01		-	-2.01	
13	**Total Comprehensive Income for the Period (11+12)**	**145.19**	**593.04**	**62.77**	**1,431.09**	**1,136.16**

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,

Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.

E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH 2025

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Standalone				
	Quarter ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
Reserves Excluding revaluation Reserves					
Earnings per share before exception items-					
(1) Basic (in')	0.22	0.89	0.10	2.15	1.74
(2) Diluted (in')	0.21	0.88	0.09	2.11	1.71
Earnings per share before exception items-					
(1) Basic (in')	0.22	0.89	0.10	2.15	1.74
(2) Diluted (in')	0.21	0.88	0.09	2.11	1.71
Number of Shares	6,67,09,721	6,67,09,721	6,59,46,825	6,67,09,721	6,59,46,825
Paid up Equity Share Capital	13,34,19,442	13,34,19,442	13,18,93,650	13,34,19,442	13,18,93,650
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-

STANDALONE NOTES:

1] The Audited Standalone 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 May 29, 2025.

2]The Audited Standalone Financial Statements are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules theerunder, other generally accepted accounting principals and Regulations 33 issued by Securities Exchange Board of India (Listing Obligations and Disclosures Requirments) 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, 21,67,500 equity shares are vested.

During the Quarter ended September 30, 2024, the company has allotted 9,72,500 Equity Shares and cumulatively allotted 22,80,000 Equity Shares to FLFL Employee's Welfare Trust till the end of financial year ended on 31.03.2025. The employees have subscribed to the 17,36,646 equity shares and balance 5,43,354 equity shares are standing in the FLFL Employee's Welfare Trust.

4] The paid -up Capital of 6,67,09,721 (6,72,53,075- 5,43,354) Equity shares is net of 5,43,354 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.

5) Other income includes a dividend of ₹626.17 lakhs received from Focus Lighting and Fixtures PTE Ltd, a wholly owned subsidiary, during the financial year ended 31st March 2025. In the previous year, no such dividend was received

6] The Figures for the Quarter ended 31.03.2025 are the balancing figures between the audited financial figures for full year ended 31.03.2025 and for nine months period ended 31.12.2024.

7) Statutory Auditor, NP Patwa and Company has carried Audit of this Statement and expressed unmodified opinion on the financial statements.

8] The figures of the previous year and/ or period(s) have been regrouped wherever necessary

9) The company is primarily enagegd in direct and contract manufacturing and accordinly company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.

By order of the Board of Directors
Focus Lighting And Fixtures Limited

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

Khushi

Ms. Khushi Sheth
Non-Executive Director
DIN: 09351537
(Authorized by Board of Directors)

Place : Mumbai
Date : 29th May, 2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF STANDALONE AUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025

(Rs.in Lakhs)

Particulars	Quarter ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
Segment Assets					
Manufacturing	16,043.55	16,635.62	13,800.32	16,043.55	13,800.32
Total Segment Assets	**16,043.55**	**16,635.62**	**13,800.32**	**16,043.55**	**13,800.32**
Segment Liabilites					
Manufacturing	4,490.51	5,288.95	3,525.02	4,490.51	3,525.02
Total Segment Liabilities	**4,490.51**	**5,288.95**	**3,525.02**	**4,490.51**	**3,525.02**

By order of the Board of Directors
Focus Lighting and Fixtures Limited

Khushi

Ms. Khushi Sheth
Non-Executive Director
DIN: 09351537
(Authorized by Board of Directors)

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

Place : Mumbai
Date : 29th May,2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF STANDALONE AUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025.

(Rs.in Lakhs)

Particulars	Quarter ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	Audited
Segment Revenue					
Manufacturing	4,034.47	3,869.44	3,608.15	15,396.11	15,558.94
Net Sales/Income From Operation	**4,034.47**	**3,869.44**	**3,608.15**	**15,396.11**	**15,558.94**
Segment Results					
Manufacturing	178.73	796.56	229.80	1,948.71	1,835.68
Less: Interest and Finance Charges	35.10	27.14	39.60	90.96	106.71
Total Segment Result before Tax	**143.63**	**769.42**	**190.21**	**1,857.75**	**1,728.96**
Less: Other Unallocable Expenditure					
Total Profit before Tax	**143.63**	**769.42**	**190.21**	**1,857.75**	**1,728.96**
Capital Employed (Segment Assets - Segment Liabilities)					
Manufacturing	11,553.04	11,346.67	10,275.31	11,553.04	10,275.31
TOTAL CAPITAL EMPLOYED	**11,553.04**	**11,346.67**	**10,275.31**	**11,553.04**	**10,275.31**

Items of Incomes, Expenses, Assets or even Liabilities including but not limited to borrowings as well as advances, provision for taxation, common administrative expenses, which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.

By order of the Board of Directors
Focus Lighting and Fixtures Limited

Khushi

Ms. Khushi Sheth
Non-Executive Director
DIN: 09351537
(Authorized by Board of Directors)

Place : Mumbai
Date : 29th May,2025

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STANDALONE AUDITED CASH FLOW STATEMENT
FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025.

INR in Lakhs

	Particulars	31-Mar-2025	31-Mar-2024
A.	**Cash Flow from Operating Activities**		
	Net profit before Tax as per Profit & Loss Account	1,544.86	1,533.21
	Adjusted for:		
	Assets Write off	3.42	-
	Depreciation	803.14	583.90
	Fixed Assets W/off & Loss on Sale of Assets	3.41	
	Employee Benefit Expenses	8.03	6.54
	Provision for Doubtful Debts	0.41	-136.15
	Provision for Dimunition in Inventory Value	22.54	
	Dividend Paid	331.05	195.75
	ESOP Expenses	81.57	145.79
	Finance Cost	90.96	106.71
	Operating Profit before Working Capital Changes	**2,889.40**	**2,435.74**
	Adjusted for:		
	(Increase)/ Decrease in Inventories	-388.50	-699.07
	(Increase)/ Decrease in Trade receivables	204.06	251.55
	(Increase)/ Decrease in Other Current assets	-217.85	376.42
	Increase/ (Decrease) in Current Loans given	-32.15	-32.35
	Increase/ (Decrease) in Other Financial assets Non Current	-2.26	-13.72
	Increase/ (Decrease) in Other Non-Current Assets	15.58	-2.25
	Increase/ (Decrease) in Provision	-17.03	7.24
	Increase/ (Decrease) in Trade Payables	253.47	-677.54
	Increase/ (Decrease) in Short Term Borrowings	518.68	-195.86
	Increase/ (Decrease) in Other Current Liabilities	207.98	-9.84
	Increase/ (Decrease) in Other current financial liabilities	-7.54	-131.24
	Increase/ (Decrease) in Other non current financial liabilities	-26.06	-133.96
	Increase/ (Decrease) in Non Current Provision	40.27	26.14
		3,438.05	**1,201.29**
	Less: Taxes Paid	377.60	677.15
	Cash Flow from Operating Activities (A)	**3,060.45**	**524.14**

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

Khushi

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278
Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
Near Udyog Bhawan, Goregaon (East), Mumbai – 400063, Maharashtra, India.
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STANDALONE AUDITED : CASH FLOW STATEMENT
FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2025.

INR in Lakhs

	Particulars	31-Mar-2025	31-Mar-2024
B.	**Cash Flow from Investing Activities**		
	Purchase of Fixed Assets	-2,755.34	-2,479.51
	FD with Banks	225.45	494.88
	Sale of Fixed Assets	0.22	-
	Net Cash used in Investing Activities (B)	**-2,529.68**	**-1,984.63**
C.	**Cash Flow from Financing Activities**		
	Issue of Equity share Capital		
	Repayment/Received of long term loans & advances	-16.82	1,113.55
	Long Term Borrowings	-84.54	
	Dividend Paid	-331.05	-195.75
	Finance Cost	-90.96	-106.71
	Preferential Share Issue ESOP	96.12	87.73
		-	
	Net Cash used in Financing Activities (C)	**-427.26**	**898.82**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	103.52	-561.67
	Opening Balance of Cash and Cash Equivalents	81.08	642.74
	Closing Balance of Cash and Cash Equivalents	**184.60**	**81.08**

1. The above Cash flow Statement has been prepared under the "Indirect Method"set out in Ind AS-7 on Statement of Cash flow.
2. Previous year figures have been reclassified to confirm with current Year's presentation , wherever applicable.
3. This is the cashflows Statement reffered to in our report of even date.

By order of the Board of Directors
Focus Lighting And Fixtures Limited

Khushi

Ms. Khushi Sheth
Non-Executive Director
DIN: 09351537
(Authorized by Board of Directors)

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

Place : Mumbai
Date : 29th May ,2025