



Patwa and Shah

Chartered Accountants

C/3, 704 Anushruti Tower, Behind Yanki Sizzler, Near Jain Temple, Thalthej, S.G. Highway, Ahmedabad-380054
Phone: +91 73839 93944, E-mail: patwaandshah@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors Focus Lighting and Fixtures Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Focus Lighting and Fixtures Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended and year to date ended on September 30, 2025 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("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 Statement has been approved by the Holding Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.





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4. The Statement includes the results of the following entities:

Holding Company:

- Focus Lighting and Fixtures Limited

Subsidiary Companies:

- Plus Light Tech FZE, Wholly Owned Subsidiary

- Focus Lighting PTE Limited, Wholly Owned Subsidiary

- Xandos Lighting and Fixtures Private Limited, Wholly Owned Subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.
6. This Statement includes the interim financial information of subsidiaries for the quarter and year to date ended on 30.09.2025 which has not been reviewed by us, whose interim financial information reflect total revenue of Rs 701.45 Lakhs and total net profit of Rs 10.06 lakhs as considered in the Statement, based on their interim financial information which have not been reviewed by us.

Our Conclusion on the Statement is not modified in respect of this matter.

For Patwa and Shah

Chartered Accountants

ICAI Firm registration number: 131057W

Hardik Patwa

Partner, Membership No.: 132342

UDIN: 25132342BMIAOX5458

Mumbai, Dated November 12, 2025



FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

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

CONSOLIDATED UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30TH SEPTEMBER

(Rs. in Lakhs)

Particulars	30-Sep-25	31-Mar-25
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipments	3,378.70	3,614.36
(b) Capital Work-In-progress	2,755.45	2,194.18
(c) Intangible Assest	-	-
(d) Right-of-use Assets	203.74	219.76
(e) Financial Assets	-	-
(i) Investments	340.60	330.92
(ii) Trade receivables	-	-
(iii) Loans	94.79	90.25
(iv) Others Financial Assets	103.23	98.49
(f) Deferred Tax Assets (net)	210.97	185.44
(g) Other Non Current Assets	7.86	7.86
(h) Income Tax Asset (net)	19.27	-
Total Non-Current Assets	7,114.59	6,741.25
Current Assets		
(a) Inventories	5,139.79	4,759.19
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	5,329.71	6,945.68
(iii) Cash and Cash Equivalents	1,921.80	568.19
(iv) Other Balances with Banks other then (iii) above	-	-
(v) Loans	130.67	185.96
(vi) Others	-	-
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	1,400.46	961.10
Total Current Assets	13,922.44	13,420.12
TOTAL ASSETS	21,037.03	20,161.38



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CONSOLIDATED UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30TH SEPTEMBER

(Rs. in Lakhs)

Particulars	30-Sep-25	31-Mar-25
	(Unaudited)	(Audited)
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,342.72	1,334.19
(b) Other Equity	13,127.29	12,685.87
Total Equity	14,470.00	14,020.06
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	959.82	1,058.14
(ii) Trade Payable	-	-
(iii) Other financial Liabilities	231.15	260.56
(b) Provisions	184.53	184.53
(c) Other Non-Current Liabilities	-	-
(d) Deferred Tax Liabilities (net)	-	-
Total Non-Current Liabilities	1,375.50	1,503.23
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	313.02	660.33
(ii) Trade Payables	3,178.47	2,452.67
(iii) Other Financial Liabilities	396.04	356.92
(b) Provisions	353.83	157.63
(c) Other Current Liabilities	557.84	587.24
(d) Current Tax Liabilities (net)	392.33	423.30
Total Current Liabilities	5,191.53	4,638.09
TOTAL EQUITY AND LIABILITIES	21,037.03	20,161.38

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



Mr Amit Sheth
Managing Director

DIN: 01468052



Place : Mumbai

Date : 12th November, 2025

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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Consolidated					
	Quarter ended			Six Months Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
1 Income						
Revenue from Operations	4,877.33	4,144.73	4,536.84	9,022.06	10,032.04	18,333.12
Other Income	57.85	66.59	52.92	124.44	85.62	286.31
Total Income	4,935.18	4,211.32	4,589.75	9,146.50	10,117.66	18,619.43
2 Expenses						
Cost of Materials Consumed	1,901.81	1,697.31	1,833.15	3,599.12	2,928.51	5,973.93
Purchase of stock in trade	677.48	675.69	654.57	1,353.16	2,628.93	4,224.63
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	235.76	-242.77	-119.08	-7.01	-45.29	-44.80
Employee Benefits Expense	794.82	725.80	641.59	1,520.62	1,287.78	2,673.64
Finance costs	19.28	15.40	13.49	34.68	35.65	99.91
Depreciation and Amortisation Expenses	237.51	216.71	180.39	454.23	311.46	807.25
Other Expenses	838.13	859.89	725.28	1,698.01	1,258.53	2,888.46
Total Expenses	4,704.80	3,948.02	3,929.40	8,652.82	8,405.58	16,623.02
3 Profit / (loss) before exceptional items and tax (1-2)	230.39	263.30	660.35	493.69	1,712.08	1,996.41
4 Prior Period Adjustment						
5 Profit / (loss) before tax (3-4)	230.39	263.30	660.35	493.69	1,712.08	1,996.41
6 Tax Expenses						
- Current Tax	66.95	65.30	178.82	132.24	332.97	531.37
- Previous Year Tax	0.11		0.51	0.11	0.66	-12.51
- MAT Credit	-					
Entitlement/Reversal						
- Deferred Tax	7.75	17.77	8.58	25.53	18.17	38.62
Total Tax Expenses / (Income)	59.30	47.52	170.75	106.83	315.46	480.24
7 Profit / (loss) for the Period from continuing operations (5-6)	171.08	215.77	489.60	386.86	1,396.63	1,516.16
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)	171.08	215.77	489.60	386.86	1,396.63	1,516.16
Less / Add : Income attributable to uncontrolled interest	-		2.53		4.64	3.00
	171.08	215.77	492.13	386.86	1,401.27	1,519.16



FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

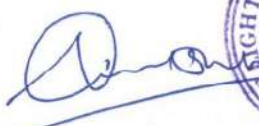
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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Consolidated					
	Quarter ended			Six Months Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
12 Other comprehensive income						
i. Items that will not be reclassified subsequently to Profit or Loss						
ii. Foreign Exchange Gain	0.19	6.48	-1.06	6.67	5.36	7.22
iii. Actuarial Gain on Defined Plan Liability						8.03
iv. Income tax on Actuarial Loss						-2.01
v. Actuarial Loss on Defined Plan Liability						
vi. Income tax on Actuarial Loss	-					
13 Total Comprehensive Income for the Period (11+12)	171.28	222.25	491.06	393.52	1,406.62	1,520.36
Profit for the Period Attributable To Owners of the Parent Non Controlling Interest						
Total Comprehensive Income for the Period Attributable To Owners of the Parent Non Controlling Interest						
Paid Up Equity Share Capital (Ordinary Shares of Rs 10 Each)						
Reserves Excluding revaluation Reserves						
Earnings per share before exception items-						
(1) Basic (in')	0.26	0.34	0.74	0.59	2.12	2.28
(2) Diluted (in')	0.25	0.33	0.73	0.58	2.09	2.24
Earnings per share before exception items-						
(1) Basic (in')	0.26	0.34	0.74	0.59	2.12	2.28
(2) Diluted (in')	0.25	0.33	0.73	0.58	2.09	2.24
Number of Shares	6,71,35,825	6,68,66,221	6,62,32,825	6,71,35,825	6,62,32,825	6,67,09,721
Paid up Equity Share Capital	13,42,71,650	13,37,32,442	13,24,65,650	13,42,71,650	13,24,65,650	13,34,19,442
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-



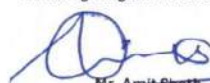

CONSOLIDATED NOTES :-

1	The unaudited 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 12th November, 2025
2	The unaudited 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 thereunder, other generally accepted accounting principals 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, 22,62,500 equity shares are vested as on September 30, 2025. Cumulatively the Company has allotted 22,80,000 Equity Shares to FLFL Employee's Welfare Trust till the period ended on 30.09.2025. The employees have subscribed to the 18,92,646 equity shares and the balance 1,17,250 equity shares are standing in the FLFL Employees Welfare Trust.
4	The paid-up Capital of 6,71,35,825 (6,72,53,075- 1,17,250) Equity shares is net of 1,17,250 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.
5	Statutory Auditor, Patwa and Shah has carried 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 30th September, 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 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

Place: Mumbai

Date : 12th November, 2025

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


Mr. Amit Sheth
Managing Director
DIN: 01468052



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 CONSOLIDATED UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs.in Lakhs)

Particulars	Quarter ended			Six Month Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Assets Manufacturing	21,037.03	20,893.40	21,736.16	21,037.03	21,736.16	20,161.38
Total Segment Assets	21,037.03	20,893.40	21,736.16	21,037.03	21,736.16	20,161.38
Segment Liabilities Manufacturing	6,567.02	6,548.47	7,684.40	6,567.02	7,684.40	6,141.31
Total Segment Liabilities	6,567.02	6,548.47	7,684.40	6,567.02	7,684.40	6,141.31

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

Mr Amit Sheth
Managing Director
DIN 01468052



Place : Mumbai

Date : 12th November ,2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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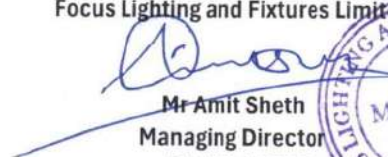
STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs.in Lakhs)

Particulars	Quarter ended			Six Month Enede		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue Manufacturing	4,877.33	4,144.73	4,536.84	9,022.06	10,032.04	18,333.12
Net Sales/Income From Operation	4,877.33	4,144.73	4,536.84	9,022.06	10,032.04	18,333.12
Segment Results Manufacturing	249.67	278.70	673.85	528.37	1,747.73	2,096.32
Less: Interest and Finance Charges	19.28	15.40	13.49	34.68	35.65	99.91
Total Segment Result before Tax	230.39	263.30	660.35	493.69	1,712.08	1,996.41
Less: Other Unallocable Expenditure						
Total Profit before Tax	230.39	263.30	660.35	493.69	1,712.08	1,996.41
Capital Employed (Segment Assets - Segment Liabilities) Manufacturing	14,470.00	14,344.93	14,051.76	14,470.00	14,051.76	14,020.06
TOTAL CAPITAL EMPLOYED	14,470.00	14,344.93	14,051.76	14,470.00	14,051.76	14,020.06

Items of Incomes, Expenses, Assets or even Liabilities including but not limited to borrowings as well as advances, provision for taxation, common

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


Mr. Amit Sheth
Managing Director
DIN 01468052

Place : Mumbai

Date : 12th November ,2025



FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF CONSOLIDATED UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER 2025

		(In Lakhs)		
	Particulars	30-09-2025	30-09-2025	31-03-2025
A.	Cash Flow from Operating Activities			
	Net profit before Tax as per Profit & Loss Account	5,00,24,241	500.24	1,686.52
	Adjusted for:			-
	Depreciation	4,54,22,704	454.23	807.25
	Assets Write off	-	-	3.48
	Employee Benefit Expenses	-	-	8.03
	Provision for Doubtful Debts	36,65,742	36.66	47.95
	Provision for Diminution in Inventory Value	5,28,105	5.28	22.54
	(Profit)/Loss on sale of Assets	-	-	3.41
	Dividend	11,120	0.11	331.05
	ESOP Expenses	9,89,408	9.89	81.57
	Finance Cost	34,68,239	34.68	99.91
	Operating Profit before Working Capital Changes	10,41,09,558	1,041.10	3,091.72
	Adjusted for:			
	(Increase)/ Decrease in Inventories	-3,85,87,498	-385.87	-379.48
	(Increase)/ Decrease in Trade receivables	15,79,30,697	1,579.31	1,576.46
	(Increase)/ Decrease in Other Current assets	-4,39,36,107	-439.36	-210.34
	(Increase)/ Decrease in Current Loans given	55,28,628	55.29	-70.12
	(Increase)/ Decrease in Other Non Current assets	-19,26,866	-19.27	15.58
	(Increase)/ Decrease in Other Financial assets (non-current)	-4,73,332	-4.73	6.60
	Increase/ (Decrease) in Provision (current)	1,65,23,130	165.23	-0.14
	Increase/ (Decrease) in Trade Payables	7,25,79,174	725.79	-707.39
	Increase/ (Decrease) in Other Current Liabilities	-29,39,748	-29.40	23.18
	Increase/ (Decrease) in Other Non-current financial liabilities	-29,40,547	-29.41	-26.06
	Increase/ (Decrease) in Other current financial liabilities	39,12,522	39.13	-125.65
	Increase/ (Decrease) in Provision (non-current)	-	-	40.27
	Increase/ (Decrease) in Short Term Borrowings	-3,47,31,381	-347.31	518.68
	(Increase)/ Decrease in Other Non-Current Assets			
	Less: Taxes Paid	23,50,48,231	2,350.48	3,753.30
	Cash Flow from Operating Activities (A)	22,18,12,815	2,218.13	3,244.96
B.	Cash Flow from Investing Activities			
	Purchase of Fixed Assets	-7,63,81,932	-763.82	-2,783.71
	Sales Proceeds form Fixed Assets	-	-	9.60
	FD with Banks and Other Investment	-9,67,808	-9.68	225.78
	Currency Fluctuation	-7,05,583	-7.06	4.60
	Net Cash used in Investing Activities (B)	-7,80,55,322	-780.55	-2,543.73
C.	Cash Flow from Financing Activities			
	Issue of Equity share Capital	-	-	-
	Repayment/Received of long term Borrowings	-98,32,296	-98.32	-54.56
	Repayment/Received of long term loans & advances	-4,53,585	-4.54	-0.82
	Preferential Allotment of Shares and ESOP	53,68,909	53.69	96.12
	Finance Cost	-34,68,239	-34.68	-99.91
	Dividend	-11,120	-0.11	-331.05
	Currency Fluctuation	-	-	-
	Net Cash used in Financing Activities (C)	-83,96,330	-83.96	-390.22
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	13,53,61,162	1,353.61	311.01
	Opening Balance of Cash and Cash Equivalents	5,68,18,847	568.19	257.18
	Closing Balance of Cash and Cash Equivalents	19,21,80,010	1,921.80	568.19

Notes:

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

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

Mr Amit Sheth
Managing Director
DIN 01468052



Place : Mumbai

Date : 12th November, 2025



Patwa and Shah

Chartered Accountants

C/3, 704 Anushruti Tower, Behind Yanki Sizzler, Near Jain Temple, Thalthej, S.G. Highway, Ahmedabad-380054
Phone: +91 73839 93944, E-mail: patwaandshah@gmail.com

Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Review Report to The Board of Directors

Focus Lighting and Fixtures Limited

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Focus Lighting and Fixtures Limited (the "Company") for the quarter ended and year to date ended on September 30, 2025 (the "Statement") attached herewith being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended ("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 Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be





Patwa and Shah

Chartered Accountants

C/3, 704 Anushruti Tower, Behind Yanki Sizzler, Near Jain Temple, Thalthej, S.G. Highway, Ahmedabad-380054

Phone: +91 73839 93944, E-mail: patwaandshah@gmail.com

disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

5. The Statement includes the results for the comparative six months period ended September 30, 2025 (which is arrived by adding the published unaudited figures of the quarter ended June 30, 2025 and quarter ended September 30, 2025, on which we had issued separate limited review reports), and a statement of cash flows for the comparative six-months period ended September 30, 2024, which have been prepared by the management and not subjected to audit or limited review.

For Patwa and Shah

Chartered Accountants

ICAI Firm registration number: 131057W

Hardik Patwa

Partner, Membership No.: 132342

UDIN: 25132342BMIAOW1116

Mumbai, Dated November 12, 2025



FOCUS LIGHTING AND FIXTURES LIMITED

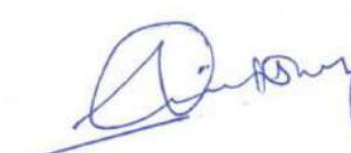
CIN: L31500MH2005PLC155278

Regd. Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan,
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STANDALONE UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. in Lakhs)

Particulars	30-Sep-25	31-Mar-25
	(Unaudited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipments	3,356.07	3,590.28
(b) Capital Work-In-progress	2,755.45	2,194.18
(c) Intangible Assest	-	-
(d) Right-of-use Assets	203.74	219.76
(e) Financial Assets	-	-
(i) Investments	403.68	393.84
(ii) Trade receivables	-	-
(iii) Loans	360.56	325.67
(iv) Others Financial Assets	82.15	77.41
(f) Deferred Tax Assets (net)	210.97	185.44
(g) Other Non Current Assets	7.86	7.86
(h) Income Tax Asset (net)	19.27	
Total Non-Current Assets	7,399.73	6,994.44
Current Assets		
(a) Inventories	4,881.66	4,522.59
(b) Financial Assets	-	-
(i) Investments	-	-
(ii) Trade Receivables	3,306.09	3,230.55
(iii) Cash and Cash Equivalents	114.01	184.60
(iv) Other Balances with Banks other then	-	-
(iii) above	-	-
(v) Loans	106.64	146.86
(vi) Others	-	-
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	1,400.88	964.52
Total Current Assets	9,809.28	9,049.11
TOTAL ASSETS	17,209.02	16,043.55




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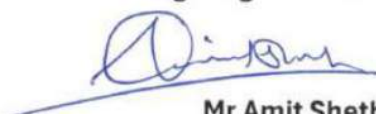
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STANDALONE UNAUDITED BALANCE SHEET FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025

(Rs. in Lakhs)

Particulars	30-Sep-25	31-Mar-25
	(Unaudited)	(Audited)
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,342.72	1,334.19
(b) Other Equity	10,589.97	10,218.84
Total Equity	11,932.69	11,553.04
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	942.64	1,058.14
(ii) Trade Payable	-	-
(iii) Other financial Liabilities	231.15	260.56
(b) Provisions	184.53	184.53
(c) Other Non-Current Liabilities	-	-
(d) Deferred Tax Liabilities (net)	-	-
Total Non-Current Liabilities	1,358.32	1,503.23
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	270.51	617.83
(ii) Trade Payables	2,422.16	1,297.23
(iii) Other Financial Liabilities	403.60	350.02
(b) Provisions	218.00	34.20
(c) Other Current Liabilities	475.39	527.33
(d) Current Tax Liabilities (net)	128.33	160.67
Total Current Liabilities	3,918.01	2,987.28
TOTAL EQUITY AND LIABILITIES	17,209.02	16,043.55

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



Mr Amit Sheth
Managing Director

DIN: 01468052



Place : Mumbai

Date : 12th November ,2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

(Rs.in Lakhs)

Particulars	Standalone					
	Quarter ended			Six Months Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income						
Revenue from Operations	4,507.88	4,080.04	4,394.97	8,587.92	7,492.20	15,396.11
Other Income	32.57	23.45	51.17	56.03	82.41	845.01
Total Income	4,540.45	4,103.49	4,446.13	8,643.94	7,574.61	16,241.12
2 Expenses						
Cost of Materials Consumed	1,901.81	1,697.31	1,833.15	3,599.12	2,928.51	5,973.93
Purchase of stock in trade	634.94	656.72	583.07	1,291.67	1,088.12	2,639.56
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	93.36	-78.84	18.01	14.52	53.11	-5.82
Employee Benefits Expense	662.22	618.20	539.67	1,280.41	1,086.69	2,284.92
Finance costs	19.16	11.84	12.78	31.00	28.72	90.96
Depreciation and Amortisation Expenses	235.32	214.84	180.33	450.16	311.36	803.14
Other Expenses	774.84	780.74	664.62	1,555.58	1,133.40	2,596.68
Total Expenses	4,321.66	3,900.80	3,831.64	8,222.46	6,629.91	14,383.37
3 Profit / (loss) before exceptional items and tax (1-2)	218.80	202.68	614.49	421.48	944.70	1,857.75
4 Exceptional item						
5 Profit / (loss) before tax(3-4)	218.80	202.68	614.49	421.48	944.70	1,857.75
6 Tax Expenses						
- Current Tax	65.42	65.30	174.33	130.72	269.35	471.77
- Previous Year Tax	0.11		0.51	0.11	0.66	-12.51
- MAT Credit						
Entitlement/Reversal						
- Deferred Tax	7.75	17.77	8.58	25.53	18.17	38.62
Total Tax Expenses / (Income)	57.78	47.52	166.25	105.30	251.84	420.64



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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30th SEPTEMBER 2025

(Rs.in Lakhs)

Particulars	Standalone					
	Quarter ended			Six Months Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
7 Profit / (loss) for the Period from continuing operations (5- Profit / (loss) from	161.02	155.16	448.23	316.18	692.86	1,437.11
8 discontinuing operations						
9 Tax expense of discontinuing Profit / (loss) from						
10 discontinuing operations after						
11 Profit / (loss) for the period	161.02	155.16	448.23	316.18	692.86	1,437.11
12 Other comprehensive income Items that will not be						
i. reclassified subsequently to						
Actuarial Gain on Defined Plan						
ii. Liability						
iii. Income tax on Actuarial Loss						
iv. Actuarial Loss on Defined Plan						8.03
v. Income tax on Actuarial Loss						-2.01
13 Total Comprehensive Income for the Period (11+12)	161.02	155.16	448.23	316.18	692.86	1,431.09
Reserves Excluding revaluation Earnings per share before						
(1) Basic (in')	0.24	0.23	0.68	0.47	1.05	2.15
(2) Diluted (in')	0.24	0.23	0.67	0.46	1.03	2.11
exception items-						
(1) Basic (in')	0.24	0.23	0.68	0.47	1.05	2.15
(2) Diluted (in')	0.24	0.23	0.67	0.46	1.03	2.11
Number of Shares	6,71,35,825	6,68,66,221	6,62,32,825	6,71,35,825	6,62,32,825	6,67,09,721
Paid up Equity Share Capital	13,42,71,650	13,37,32,442	13,24,65,650	13,42,71,650	13,24,65,650	13,34,19,442
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-

Standalone Notes :-	
1	The unaudited 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 12th November, 2025
2	The unaudited 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 thereunder, other generally accepted accounting principals 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, 22,62,500 equity shares are vested as on September 30, 2025. Cumulatively the Company has allotted 22,80,000 Equity Shares to FLFL Employee's Welfare Trust till the period ended on 30.09.2025. The employees have subscribed to the 18,92,646 equity shares and the balance 1,17,250 equity shares are standing in the FLFL Employees Welfare Trust.
4	The paid -up Capital of 6,71,35,825 (6,72,53,075- 1,17,250) Equity shares is net of 1,17,250 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.
5	Statutory Auditor, 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	The figures of the previous year and/ or period(s) have been regrouped wherever necessary.
Place : Mumbai Date : 12th November ,2025  By order of the Board of Directors Focus Lighting and Fixtures Limited  Mr Amit Sheth Managing Director DIN 01468052	

FOCUS LIGHTING AND FIXTURES LIMITED

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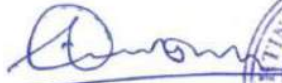
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STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2025

(Rs.in Lakhs)

Particulars		Quarter ended			Six Month Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Assets						
	Manufacturing	17,209.02	16,722.80	15,480.01	17,209.02	15,480.01	16,043.55
2	Other Un-allocable Assets						
	Total Segment Assets	17,209.02	16,722.80	15,480.01	17,209.02	15,480.01	16,043.55
	Segment Liabilities						
	Manufacturing	5,276.33	4,992.90	4,786.47	5,276.33	4,786.47	4,490.51
4	Other Un-allocable Liabilities						
	Total Segment Liabilities	5,276.33	4,992.90	4,786.47	5,276.33	4,786.47	4,490.51

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



Mr Amit Sheth
Managing Director
DIN 01468052



Place : Mumbai

Date : 12th November ,2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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STATEMENT OF STANDALONE UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER YEAR ENDED 30, 2025

(Rs.in Lakhs)

Particulars	Quarter ended			Six Monthly		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Segment Revenue Manufacturing	4,507.88	4,080.04	4,394.97	8,587.92	7,492.20	15,396.11
Net Sales/Income From Operation	4,507.88	4,080.04	4,394.97	8,587.92	7,492.20	15,396.11
Segment Results Manufacturing	237.96	214.52	627.27	452.48	973.42	1,948.71
Less: Interest and Finance Charges	19.16	11.84	12.78	31.00	28.72	90.96
Total Segment Result before Tax	218.80	202.68	614.49	421.48	944.70	1,857.75
Less: Other Unallocable Expenditure						
Total Profit before Tax	218.80	202.68	614.49	421.48	944.70	1,857.75
Capital Employed (Segment Assets - Segment Liabilities) Manufacturing	11,932.69	11,729.89	10,693.54	11,932.69	10,693.54	11,553.04
TOTAL CAPITAL EMPLOYED	11,932.69	11,729.89	10,693.54	11,932.69	10,693.54	11,553.04

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

Mr Amit Sheth
Managing Director
DIN 01468052

Place : Mumbai

Date : 12th November ,2025



FOCUS LIGHTING AND FIXTURES LIMITED

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STATEMENT OF STANDALONE UNAUDITED CASH FLOW FOR THE HALF YEAR ENDED 30th SEPTEMBER 2025

		(Rs. In Lakh)	
Particulars	30-Sep-2025	31-Mar-2025	
A. Cash Flow from Operating Activities			
Net profit before Tax as per Profit & Loss Account	421.37	1,544.86	
Adjusted for:			
Assets Write off	-	3.42	
Depreciation	450.16	803.14	
Profit & Loss on Sale of Assets	-	3.41	
Employee Benefit Expenses	-	8.03	
Provision for Doubtful Debts	2.93	0.41	
Provision for Diminution in Inventory Value	5.28	22.54	
Dividend Paid	0.11	331.05	
ESOP Expenses	9.89	81.57	
Finance Cost	31.00	90.96	
Operating Profit before Working Capital Changes	920.75	2,889.40	
Adjusted for:			
(Increase)/ Decrease in Inventories	-364.35	-388.50	
(Increase)/ Decrease in Trade receivables	-78.48	204.06	
(Increase)/ Decrease in Other Current assets	-436.36	-217.85	
Increase/ (Decrease) in Current Loans given	40.22	-32.15	
Increase/ (Decrease) in Other Financial assets Non Current	-4.73	-2.26	
Increase/ (Decrease) in Other Non-Current Assets	-19.27	15.58	
Increase/ (Decrease) in Provision	141.57	-17.03	
Increase/ (Decrease) in Trade Payables	1,124.94	253.47	
Increase/ (Decrease) in Short Term Borrowings	-347.31	518.68	
Increase/ (Decrease) in Other Current Liabilities	-51.94	207.98	
Increase/ (Decrease) in Other current financial liabilities	53.58	-7.54	
Increase/ (Decrease) in Other non current financial liabilities	-29.41	-26.06	
Increase/ (Decrease) in Non Current Provision		40.27	
	949.20	3,438.05	
Less: Taxes Paid	130.83	377.60	
Cash Flow from Operating Activities (A)	818.37	3,060.45	
B. Cash Flow from Investing Activities			
Purchase of Fixed Assets	-761.20	-2,755.34	
FD with Banks	-9.84	225.45	
Sale of Fixed Assets		0.22	
Net Cash used in Investing Activities (B)	-771.04	-2,529.68	
C. Cash Flow from Financing Activities			
Issue of Equity share Capital			
Repayment/Received of long term loans & advances	-34.89	-16.82	
Long Term Borrowings	-115.50	-84.54	
Dividend Paid	-0.11	-331.05	
Finance Cost	-31.00	-90.96	
Preferential Share Issue ESOP	63.58	96.12	
		-	
Net Cash used in Financing Activities (C)	-117.92	-427.26	
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-70.59	103.52	
Opening Balance of Cash and Cash Equivalents	184.60	81.08	
Closing Balance of Cash and Cash Equivalents	114.01	184.60	

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 referred to in our report of even date.

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


Mr Amit Sheth
Managing Director

DIN 01468052

Place : Mumbai

Date : 12th November, 2025

