

DATE : _____

Independent Auditor's Limited 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 June 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.



4. The Statement includes the results of the following entities:
Holding Company:
- Focus Lighting and Fixtures Limited
Wholly Owned Subsidiary Companies:
- Plus Light Tech FZE
- Focus Lighting and Fixtures PTE Limited
- Xandos Lighting and Fixtures Private Limited
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 which has not been reviewed by us, whose interim financial information reflect total revenue of Rs 649.92 Lakhs and total net profit of Rs 65.03 lakhs for the quarter ended June 30, 2025 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 N P Patwa and Company

Chartered Accountants

ICAI Firm registration number: 107845W

J. C. Shah

Jitendra Shah

Partner, Membership No.: 042384

UDIN: 25042384 BM10TF6702

Mumbai, Dated August 5, 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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Consolidated			
	Quarter ended			Year Ended
	30-06-2025	31-03-2025	30-06-2024	31-03-2025
	Unaudited	Audited	Unaudited	Audited
1 Income				
Revenue from Operations	4,144.73	4,150.29	5,495.20	18,333.12
Other Income	66.59	30.44	32.71	286.31
Total Income	4,211.32	4,180.73	5,527.91	18,619.43
2 Expenses				
Cost of Materials Consumed	1,697.31	1,446.59	1,095.35	5,973.93
Purchase of stock in trade	675.69	903.23	1,974.37	4,224.63
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-242.77	-126.14	73.79	-44.80
Employee Benefits Expense	725.80	702.96	646.19	2,673.64
Finance costs	15.40	36.12	22.16	99.91
Depreciation and Amortisation Expenses	216.71	272.69	131.07	807.25
Other Expenses	859.89	838.58	533.26	2,888.46
Total Expenses	3,948.02	4,074.02	4,476.18	16,623.02
3 Profit / (loss) before exceptional items and tax (1-2)	263.30	106.71	1,051.73	1,996.41
4 Prior Period Adjustment				
5 Profit / (loss) before tax (3-4)	263.30	106.71	1,051.73	1,996.41
6 Tax Expenses				
- Current Tax	65.30	-11.80	154.14	531.37
- Previous Year Tax		-0.00	0.16	-12.51
- MAT Credit Entitlement/Reversal		-		
- Deferred Tax	17.77	3.14	9.60	38.62
Total Tax Expenses / (Income)	47.52	(14.94)	144.70	480.24
7 Profit / (loss) for the Period from continuing operations (5-6)	215.77	121.65	907.03	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)	215.77	121.65	907.03	1,516.16
Less / Add : Income attributable to uncontrolled interest	-	-4.06	2.11	3.00
	215.77	117.59	909.14	1,519.16



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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Consolidated			
	Quarter ended			Year Ended
	30-06-2025	31-03-2025	30-06-2024	31-03-2025
	Unaudited	Audited	Unaudited	Audited
12 Other comprehensive income				
i. Items that will not be reclassified subsequently to Profit or Loss				
ii. Foreign Exchange Gain	6.48	-0.08	6.42	7.22
iii. Actuarial Gain on Defined Plan Liability		8.03		8.03
iv. Income tax on Actuarial Loss		-2.01		-2.01
v. Actuarial Loss on Defined Plan Liability				
vi. Income tax on Actuarial Loss	-			
13 Total Comprehensive Income for the Period (11+12)	222.25	111.49	915.56	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')	0.33	0.17	1.38	2.28
(2) Diluted (in')	0.33	0.16	1.36	2.24
Earnings per share before exception items-				
(1) Basic (in')	0.33	0.17	1.38	2.28
(2) Diluted (in')	0.33	0.16	1.36	2.24
Number of Shares	6,68,66,221	6,67,09,721	6,62,32,825	6,67,09,721
Paid up Equity Share Capital	13,37,32,442	13,34,19,442	13,24,65,650	13,34,19,442
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-



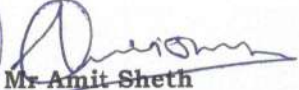
CONSOLIDATED NOTES :-

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 August 05, 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. 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 period ended on 30.06.2025. The employees have subscribed to the 18,93,146 equity shares and the balance 3,86,854 equity shares are standing in the FLFL Employees Welfare Trust.
4	The paid -up Capital of 6,68,66,221 (6,72,53,075- 3,86,854) Equity shares is net of 3,86,854 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.
5	Statutory Auditor, NP Patwa and Company 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 June , 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 : August 05, 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

Registered Office: 1007-1010, Corporate Avenue Wing A, Sonawala Road,
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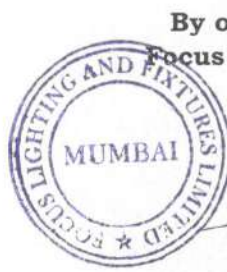
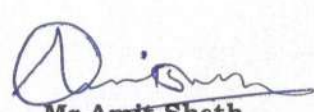
STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE REVENUE, RESULTS AND CAPITAL EMPLOYED FOR THE QUARTER ENDED JUNE 30, 2025

Particulars	Quarter ended			(Rs.in Lakhs)
	30-06-2025	31-03-2025	30-06-2024	Year Ended 31-03-2025
	Audited	Audited	Unaudited	
Segment Revenue Manufacturing	4,144.73	4,150.29	5,495.20	18,333.12
Net Sales/Income From Operation	4,144.73	4,150.29	5,495.20	18,333.12
Segment Results Manufacturing	278.70	142.82	1,073.89	2,096.32
Less: Interest and Finance Charges	15.40	36.12	22.16	99.91
Total Segment Result before Tax	263.30	106.71	1,051.73	1,996.41
Less: Other Unallocable Expenditure				
Total Profit before Tax	263.30	106.71	1,051.73	1,996.41
Capital Employed (Segment Assets - Segment Liabilities) Manufacturing	14,344.93	14,020.06	13,837.33	14,020.06
TOTAL CAPITAL EMPLOYED	14,344.93	14,020.06	13,837.33	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 administrative expenses, which are not directly attributable/identifiable/allocable to an operating segment have been shown as Unallocable items.

Place : Mumbai
Date : August 05, 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

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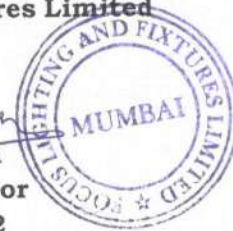
STATEMENT OF CONSOLIDATED UNAUDITED SEGMENT WISE ASSET AND LIABILITIES FOR THE QUARTER ENDED JUNE 30, 2025

(Rs.in Lakhs)				
Particulars	Quarter ended			Year Ended
	30-06-2025	31-03-2025	30-06-2024	31-03-2025
	Unaudited	Audited	Unaudited	Audited
Segment Assets Manufacturing	20,893.40	20,161.38	21,532.93	20,161.38
Total Segment Assets	20,893.40	20,161.38	21,532.93	20,161.38
Segment Liabilities Manufacturing	6,548.47	6,141.31	7,695.60	6,141.31
Total Segment Liabilities	6,548.47	6,141.31	7,695.60	6,141.31

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

Place : Mumbai
Date : August 05, 2025


Mr Amit Sheth
Managing Director
DIN: 01468052





DATE : _____

Independent Auditor's Limited 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 June 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 disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For N P Patwa and Company

Chartered Accountants

ICAI Firm registration number: 107845W


Jitendra Shah

Partner, Membership No.: 042384

UDIN: 25042384 BM10TE 2457

Mumbai, Dated August 5, 2025

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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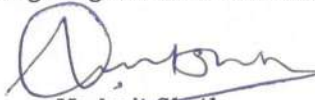
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(Rs.in Lakhs except EPS and Share Capital)

Particulars	Standalone			
	Quarter ended			Year Ended
	30-06-2025	31-03-2025	30-06-2024	31-03-2025
	Unaudited	Audited	Unaudited	Audited
1 Income				
Revenue from Operations	4,080.04	4,034.47	3,097.23	15,396.11
Other Income	23.45	-1.63	31.24	845.01
Total Income	4,103.49	4,032.84	3,128.48	16,241.12
2 Expenses				
Cost of Materials Consumed	1,697.31	1,446.59	1,095.35	5,973.93
Purchase of stock in trade	656.72	850.92	505.05	2,639.56
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-78.84	-61.31	35.10	-5.82
Employee Benefits Expense	618.20	617.61	547.02	2,284.92
Finance costs	11.84	35.10	15.94	90.96
Depreciation and Amortisation Expenses	214.84	270.31	131.02	803.14
Other Expenses	780.74	729.98	468.78	2,596.68
Total Expenses	3,900.80	3,889.21	2,798.27	14,383.37
3 Profit / (loss) before exceptional items and tax (1-2)	202.68	143.63	330.21	1,857.75
4 Exceptional item				
5 Profit / (loss) before tax(3-4)	202.68	143.63	330.21	1,857.75
6 Tax Expenses				
- Current Tax	65.30	-4.44	95.02	471.77
- Previous Year Tax		-0.00	0.16	-12.51
- MAT Credit Entitlement/Reversal		-	-	-
- Deferred Tax	17.77	3.14	9.60	38.62
Total Tax Expenses / (Income)	47.52	-7.58	85.42	420.64
7 Profit / (loss) for the Period from continuing operations (5-6)	155.16	151.21	244.78	1,437.11
8 Profit / (loss) from discontinuing operations				
9 Tax expense of discontinuing operations				
Profit / (loss) from discontinuing operations after tax (8-9)				
11 Profit / (loss) for the period (7+10)	155.16	151.21	244.78	1,437.11
12 Other comprehensive income				
Items that will not be reclassified subsequently to				
i. Profit or Loss		-		
ii. Actuarial Gain on Defined Plan Liability		-		
iii. Income tax on Actuarial Loss		-		
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)	155.16	145.19	244.78	1,431.09
Reserves Excluding revaluation Reserves				
Earnings per share before exception items-				
(1) Basic (in')	0.23	0.22	0.37	2.15
(2) Diluted (in')	0.23	0.21	0.36	2.11
Earnings per share before exception items-				
(1) Basic (in')	0.23	0.22	0.37	2.15
(2) Diluted (in')	0.23	0.21	0.36	2.11
Number of Shares	6,68,66,221	6,67,09,721	6,62,32,825	6,67,09,721
Paid up Equity Share Capital	13,37,32,442	13,34,19,442	13,24,65,650	13,34,19,442
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-



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 August 05, 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 June 30, 2025. 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 period ended on 30.06.2025. The employees have subscribed to the 18,93,146 equity shares and the balance 3,86,854 equity shares are standing in the FLFL Employees Welfare Trust.
4	The paid -up Capital of 6,68,66,221 (6,72,53,075- 3,86,854) Equity shares is net of 3,86,854 Equity Shares allotted to FLFL Employee's Welfare Trust pending the exercise of Options by the employees.
5	Statutory Auditor, NP Patwa and Company has carried out limited review on this Statement and expressed unmodified opinion on the financial statements.
6	The company is primarily enagedd in direct and contract manufacturing and accordinly 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 : August 05, 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

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Mumbai – 400063, Maharashtra, India.

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

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

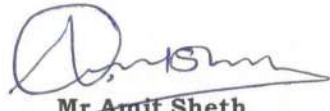
Particulars	Quarter ended			(Rs.in Lakhs)
	30-06-2025	31-03-2025	30-06-2024	Year Ended
	Unaudited	Audited	Unaudited	31-03-2025 Audited
Segment Revenue Manufacturing	4,080.04	4,034.47	3,097.23	15,396.11
Net Sales/Income From Operation	4,080.04	4,034.47	3,097.23	15,396.11
Segment Results Manufacturing	214.52	178.73	346.14	1,948.71
Less: Interest and Finance Charges	11.84	35.10	15.94	90.96
Total Segment Result before Tax	202.68	143.63	330.21	1,857.75
Less: Other Unallocable Expenditure				
Total Profit before Tax	202.68	143.63	330.21	1,857.75
Capital Employed (Segment Assets - Segment Liabilities) Manufacturing	11,729.89	11,553.04	10,576.36	11,553.04
TOTAL CAPITAL EMPLOYED	11,729.89	11,553.04	10,576.36	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



Place : Mumbai
Date : August 05, 2025


Mr. Amit Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Registered Office 1007-1010, Corporate Avenue Wing A, Sonawala Road, Near Udyog Bhawan,

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

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

(Rs.in Lakhs)

Particulars		Quarter ended			Year Ended
		30-06-2025	31-03-2025	30-06-2024	31-03-2025
		Unaudited	Audited	Unaudited	Audited
1	Segment Assets				
	Manufacturing	16,722.80	16,043.55	14,702.86	16,043.55
2	Other Un-allocable Assets				
	Total Segment Assets	16,722.80	16,043.55	14,702.86	16,043.55
	Segment Liabilities				
	Manufacturing	4,992.90	4,490.51	4,126.50	4,490.51
4	Other Un-allocable Liabilities				
	Total Segment Liabilities	4,992.90	4,490.51	4,126.50	4,490.51

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



A handwritten signature in blue ink, appearing to read "Amit Sheth".

Mr Amit Sheth
Managing Director
DIN: 01468052

Place : Mumbai

Date : August 05, 2025