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)

To The Board of Directors of
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 Wholly-owned Subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group") for the quarter ended and year to date ended on June 30, 2026 (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

   Subsidiary Companies:
   - Plus Light Tech FZE, Wholly Owned Subsidiary
   - Focus Lighting & Fixtures PTE Ltd, 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.

Ahmedabad
Chartered Accountants

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

6. This Statement includes the interim financial information of subsidiaries for the quarter and year to date ended on June 30, 2026 which has not been reviewed by us, whose interim financial information reflect total revenue of Rs 978.74 Lakhs and total net profit of Rs 4.39 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: 26132342YBNJUK5130
Mumbai,
Dated August 11, 2026

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 UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED JUNE 30, 2026

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Quarter ended			Year Ended
		30-06-26	31-03-26	30-06-25	31-03-26
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	Revenue from Operations	4,886.49	5,990.88	4,144.73	18,777.97
	Other Income	110.80	86.66	66.59	296.93
2	**Total Income**	**4,997.28**	**6,077.54**	**4,211.32**	**19,074.90**
3	**Expenses**				
	Cost of Materials Consumed	2,114.75	2,381.42	1,697.31	7,539.30
	Purchase of stock in trade	993.41	1,078.01	675.69	2,920.88
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-526.63	4.35	-242.77	-88.95
	Employee Benefits Expense	907.00	874.74	725.80	3,378.14
	Finance costs	70.56	60.60	15.40	134.64
	Depreciation and Amortisation Expenses	269.95	276.15	216.71	983.84
	Other Expenses	778.64	1,040.23	859.89	3,437.04
4	**Total Expenses**	**4,607.68**	**5,715.50**	**3,948.02**	**18,304.89**
5	**Profit / (loss) before exceptional items and tax (1-2)**	389.60	362.04	263.30	770.01
6	Exceptional item		-		12.22
7	**Profit / (loss) befor tax(3-4)**	**389.60**	**362.04**	**263.30**	**757.80**
8	Tax Expenses				
	- Current Tax	114.75	117.47	65.30	264.09
	- Previous Year Tax		-0.00		51.21
	- Deferred Tax	11.96	15.86	17.77	64.57
9	**Total Tax Expenses / (Income)**	**102.80**	**101.61**	**47.52**	**250.73**
10	**Profit / (loss) for the period**	**286.81**	**260.43**	**215.77**	**507.07**
	Less / Add : Income attributable to uncontrolled interest				
		286.81	**260.43**	**215.77**	**507.07**
11	**Other comprehensive income**				
i.	Items that will not be reclassified subsequently to Profit or Loss				
ii.	Foreign Exchange Gain	9.91	0.90	6.48	8.78
iii.	Actuarial Gain on Defined Plan Liability		0.18		0.18
iv.	Actuarial Loss on Defined Plan Liability	14.06	-7.91		
v.	Income tax on Actuarial Loss	-3.54	-0.05		-0.05
vi	Income tax on Actuarial Loss		1.98		
12	**Total Comprehensive Income for the Period (11+12)**	**286.19**	**267.40**	**222.25**	**515.98**
	Reserves Excluding revaluation Reserves				
	Earnings per share before exception items-				
	(1) Basic (in')	0.42	0.40	0.33	0.77
	(2) Diluted (in')	0.42	0.39	0.33	0.76
	Number of Shares	67,354,255	67,229,575	66,866,221	67,229,575
	Paid up Equity Share Capital	134,708,510	134,459,150	133,732,442	134,459,150
	Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

Consolidated Notes :-	
1	The Un-audited Consolidated Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company at the meeting held on August 11, 2026.
2	The Un-audited Consolidated Financial Results are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder, other generally accepted accounting 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, 2471875 equity shares stood vested as on June 30, 2026. Cumulatively, the Company has allotted 24,71,875 equity shares to FLFL Employees' Welfare Trust up to the period ended March 31, 2026. The employees have subscribed to 23,81,180 equity shares, and the balance 90,695 equity shares are held by the FLFL Employees' Welfare Trust.
4	The paid-up capital of 6,73,54,255 equity shares (6,74,44,950 equity shares less 90,695 equity shares) is net of 90,695 equity shares allotted to the FLFL Employees' Welfare Trust pending exercise of options by the employees.
5	Statutory Auditor, M/s. Patwa and Shah has carried out Limited Review on this Statement and expressed unmodified opinion on the financial statements.
6	The company is primarily 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.
7	As on June 30, 2026, Focus Lighting And Fixtures Limited has two foreign Wholly-Owned Subsidiaries named Focus Lighting & Fixtures PTE Ltd and Plus Light Tech F.Z.E. and one Indian Wholly-Owned Subsidiary, Xandos Lighting And Fixtures Private Limited. Thus the consolidated financial results include financials of all three Subsidiaries.
8	The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

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

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

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

Place : Mumbai
Date : August 11, 2026

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)

To The Board of Directors of
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 June 30, 2026 (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 Patwa and Shah
Chartered Accountants
ICAI Firm registration number: 131057W

Patwa & Shah Chartered Accountants Ahmedabad

Hardik Patwa
Partner, Membership No.: 132342
UDIN: 26132342DJWCAC3052

Place: Mumbai,
Date: August 11, 2026

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 UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE FIRST QUARTER ENDED JUNE 30, 2026

		(Rs.in Lakhs except EPS and Share Capital)			
	Particulars	Quarter ended			Year Ended
		30-06-26	31-03-26	30-06-25	31-03-26
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	Revenue from Operations	4,605.20	5,792.99	4,080.04	18,011.14
	Other Income	107.07	-3.12	23.45	126.13
2	**Total Income**	**4,712.27**	**5,789.87**	**4,103.49**	**18,137.26**
3	**Expenses**				
	Cost of Materials Consumed	2,114.75	2,381.42	1,697.31	7,539.30
	Purchase of stock in trade	885.13	1,082.78	656.72	2,850.77
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-443.50	-27.22	-78.84	-89.81
	Employee Benefits Expense	711.15	699.21	618.20	2,797.60
	Finance costs	69.22	59.90	11.84	129.29
	Depreciation and Amortisation Expenses	268.43	272.95	214.84	973.80
	Other Expenses	722.03	967.50	780.74	3,169.63
4	**Total Expenses**	**4,327.21**	**5,436.55**	**3,900.80**	**17,370.57**
5	**Profit / (loss) before exceptional items and tax (1-2)**	385.06	353.32	202.68	766.70
6	Exceptional item		-		12.22
7	**Profit / (loss) befor tax(3-4)**	**385.06**	**353.32**	**202.68**	**754.48**
8	Tax Expenses				
	- Current Tax	114.61	110.05	65.30	254.65
	- Previous Year Tax		-0.00		51.21
	- Deferred Tax	11.96	15.86	17.77	64.57
9	**Total Tax Expenses / (Income)**	**102.65**	**94.19**	**47.52**	**241.29**
10	**Profit / (loss) for the period**	**282.41**	**259.13**	**155.16**	**513.19**
11	**Other comprehensive income**				
i	Items that will not be reclassified subsequently to Profit or Loss				
	Actuarial Gain on Defined Plan Liability		0.18		0.18
ii	Actuarial Loss on Defined Plan Liability	14.06	-7.91		
	Income tax on Actuarial Loss	-3.54	-0.05		-0.05
iii	Income tax on Actuarial Loss		1.98		
12	**Total Comprehensive Income for the Period (11+12)**	**271.89**	**265.20**	**155.16**	**513.33**
	Reserves Excluding revaluation Reserves				
	Earnings per share before exception items-				
	(1) Basic (in')	0.40	0.39	0.23	0.76
	(2) Diluted (in')	0.40	0.39	0.23	0.75
	Number of Shares	67,354,255	67,229,575	66,866,221	67,229,575
	Paid up Equity Share Capital	134,708,510	134,459,150	133,732,442	134,459,150
	Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

Standalone Notes :-

1	The Un-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 August 11, 2026.
2	The Un-audited Standalone Financial Results 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, 2471875 equity shares stood vested as on June 30, 2026. Cumulatively, the Company has allotted 24,71,875 equity shares to FLFL Employees' Welfare Trust up to the period ended March 31, 2026. The employees have subscribed to 23,81,180 equity shares, and the balance 90,695 equity shares are held by the FLFL Employees' Welfare Trust.
4	The paid-up capital of 6,73,54,255 equity shares (6,74,44,950 equity shares less 90,695 equity shares) is net of 90,695 equity shares allotted to the FLFL Employees' Welfare Trust pending exercise of options by the employees.
5	Statutory Auditor, M/s. Patwa and Shah has carried out Limited Review on this Statement and expressed unmodified opinion on the financial statements.
6	The company is primarily 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.
7	The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

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 : August 11, 2026