

Focus Lighting And Fixtures PTE LTD

111 North Bridge Road, #23-05, Peninsular Plaza, Singapore 179098

Balance Sheet as on March 31, 2026 (INR)

Particulars	Notes	March 31, 2026	March 31, 2025
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipments		-	-
(c) Capital Work-In-progress		-	-
(b) Intangible Assets		-	-
(d) Right-of-use Assets		-	-
(e) Financial Assets			
(i) Investments		-	-
(ii) Trade receivables		-	-
(iii) Loans		-	-
(iv) Others Financial Assets		-	-
(f) Deferred Tax Assets (net)		-	-
(g) Other Non Current Assets		-	-
(h) Income Tax Asset (net)		-	-
Total Non-Current Assets		-	-
Current Assets			
(a) Inventories	1	-	-
(b) Financial Assets			
(i) Investments			
(ii) Trade Receivables	2	10,95,61,010	15,58,52,511
(iii) Cash and Cash Equivalents	3	19,42,560	3,61,90,094
(iv) Other Balances with Banks other then (iii) above	-		
(v) Loans		-	-
(vi) Others Current Financial Assets			
(c) Current Tax Assets (net)		-	-
(d) Other Current Assets	4	-	-
Total Current Assets		11,15,03,570	19,20,42,605
TOTAL ASSETS		11,15,03,570	19,20,42,605
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	5	26,37,551	26,37,551
(b) Other Equity	6	5,13,54,983	4,00,64,705
(C) Share Warrant			
Total Equity		5,39,92,534	4,27,02,256
LIABILITIES			
Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	7	1,18,35,671	91,42,098
(ii) Trade Payable			
(iii) Other financial Liabilities		-	-
(b) Provisions		-	-
(c) Other Non-Current Liabilities			
(d) Deferred Tax Liabilities (net)			
Total Non-Current Liabilities		1,18,35,671	91,42,098
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables	8	4,37,30,798	11,84,87,574
(iii) Other Financial Liabilities	9	1,17,996	6,96,901
(b) Provisions			
(c) Other Current Financial Liabilities	10	8,82,538	6,80,424
(d) Current Tax Liabilities (net)	11	9,44,032	2,03,33,351
Total Current Liabilities		4,56,75,364	14,01,98,251
TOTAL EQUITY AND LIABILITIES		11,15,03,570	19,20,42,605
The accompanying notes form 1 to 17 an integral part of the Financial Statements		-	-

For Focus Lighting & Fixtures PTE LTD

Date: 27/05/2026
Place: Mumbai

Mr. Amit Vinod Sheth
Director



Focus Lighting And Fixtures PTE LTD

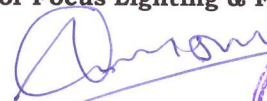
111 North Bridge Road, #23-05, Peninsular Plaza, Singapore 179098

Profit & Loss Account for the Financial Year Ended March 31, 2026 (INR)

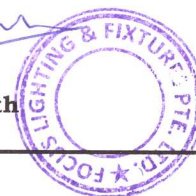
Particulars	Notes	March 31, 2026	March 31, 2025
Revenue from Operations	12	1,74,99,687	2,14,20,302
Other Income	13	85,50,994	24,33,175
TOTAL INCOME		2,60,50,682	2,38,53,477
EXPENSES			
Cost of Raw Materials Consumed			
Purchase of Traded Goods	14	1,03,95,238	1,35,91,975
Changes in inventories of Finished Goods, Traded	15	-	-
Employee Benefits Expense			-
Finance costs	16	9,85,374	8,30,811
Depreciation and Amortization Expense			-
Other Expenses	17	34,81,315	89,10,237
TOTAL EXPENSES		1,48,61,927	2,33,33,023
Profit Before Exceptional Items and Tax		1,11,88,755	5,20,454
Exceptional Items			
Profit Before Tax		1,11,88,755	5,20,454
Tax Expenses			
Current Tax		9,44,032	30,842
Previous Year Tax			
MAT Credit Entitlement/Reversal			
Deferred Tax			
Profit for the year		1,02,44,723	4,89,612
Other Comprehensive Income			
Items that will not be reclassified subsequently to			
Actuarial Gain on Defined Plan Liability			
Income tax on Actuarial Loss			
Actuarial Loss on Defined Plan Liability			
Income tax on Actuarial Loss			
Total Comprehensive Income Net of Tax		1,02,44,723	4,89,612
Earnings per share before exception items- Face Value			
(1) Basic (in')			
(2) Diluted (in')			
Earnings per share before exception items- Face Value			
(1) Basic (in')			
(2) Diluted (in')			

The accompanying notes form 1 to 17 an integral part of the Financial Statements

For Focus Lighting & Fixtures PTE LTD



Mr. Amit Vinod Sheth
Director



Date: 27/05/2026

Place: Mumbai

Annexures forming Part of Financial Statements - (INR)

Current Assest

Note: 1 Inventory

Particulars		31-03-2026	31-03-2025
Raw Material			
Finished Goods			
Stock in Trade		-	
Packing Material			
Goods in Transit			
TOTAL		-	

Financial Assets - Current

Note: 2 Trade receivables

Particulars		31-03-2026	31-03-2025
Trade receivables outstanding for a period			
Secured, considered good			
Unsecured, considered good		10,59,47,538	15,41,83,985
Other Trade receivables			
Secured, considered good			
Unsecured, considered good		36,13,472	64,22,204
Less : Less: Allowance for Credit Losses (RDD)		-	47,53,678
TOTAL		10,95,61,010	15,58,52,511

Note: 3 Cash and Cash Equivalents

Particulars		31-03-2026	31-03-2025
Balances with Bank			
in current accounts		19,42,509	3,61,90,043
Remittance in Transit			
Cash on Hand		51	51
TOTAL		19,42,560	3,61,90,094

There are no restrictions with regards to cash and cash equivalents as at the end of the reporting period and prior

Note: 4 Other Current Assets

Particulars		31-03-2026	31-03-2025
Advance to suppliers for Goods		-	
TOTAL		-	-

Note 5 :- Equity Share Capital

Particulars		31-03-2026	31-03-2025
Authorised Capital			
50000 Equity Share of ` Rs.1/- Each		26,37,551	26,37,551
Issued, Subscribed and Paid Up Capital			
1 Equity Share of ` Rs.1/- Each		26,37,551	26,37,551
TOTAL		26,37,551	26,37,551

Note 6 :- Other Equity

Particulars		31-03-2026	31-03-2025
Profit and Loss Opening		4,00,64,705	12,23,86,424
Amount Transferred From Statement of P&L		1,02,44,723	4,89,612
		5,03,09,428	12,28,76,036
Exchange Profit / Loss on Consolidation		-17,37,680	6,50,978
Dividend paid to Focus Lighting And Fixtures Limited (Holding Company)			-6,26,17,500
Ajusement Last Year Provision		27,83,235	-2,08,44,808
TOTAL		5,13,54,983	4,00,64,705

Financial Liability Non- Current**Note: 7 Borrowings**

Particulars		31-03-2026	31-03-2025
Focus Lighting And Fixtures Limited		1,18,35,671	91,42,098
TOTAL		1,18,35,671	91,42,098

Note: 8 Trade Payables

Particulars		31-03-2026	31-03-2025
Due to Micro, Small and Medium Enterprise Others -Trade Payables		4,37,30,798	11,84,87,574
TOTAL		4,37,30,798	11,84,87,574

Note: 9 Financial Liabilities

Particulars		31-03-2026	31-03-2025
(a) Creditors for Expenses		1,17,996	6,96,901
TOTAL		1,17,996	6,96,901

Note: 10 Other Current Financial Liabilities

Particulars		31-03-2026	31-03-2025
Advance from Customers		1,28,133	1,28,133
Outstanding Expenses		5,94,575	63,800
Statutory Dues Payable		1,59,830	4,88,491
TOTAL		8,82,538	6,80,424

Note: 11 Current Tax Liabilities - (Net)

Particulars		31-03-2026	31-03-2025
Provision for Income tax Net Of Taxes paid		9,44,032	2,03,33,351
TOTAL		9,44,032	2,03,33,351

Note : 12 Revenue from Operations

Particulars		31-03-2026	31-03-2025
Sales and other Operating Income			
Domestic		1,74,99,687	1,36,86,577
Exports			77,33,725
Sale of Products		1,74,99,687	2,14,20,302

Note: 13 Other Income

Particulars		31-03-2026	31-03-2025
Freight & Transportation, Loading & Unloading		32,19,870	23,91,954
Foreign Exchange Fluctuation			41,221
Miscellaneous Receipt		53,31,124	
		85,50,994	24,33,175

Note: 14 Purchase of Traded Goods

Particulars		31-03-2026	31-03-2025
Purchase of Stock in Trade			
- Domestic			
- Import		1,03,95,238	1,35,91,975
Purchase of Stock in Trade		1,03,95,238	1,35,91,975

Note: 15 Changes in inventories of Finished Goods and Traded Goods

Particulars		31-03-2026	31-03-2025
Opening			
Finished Goods			
Stock in Trade			-
Closing			
Finished Goods			-
Stock in Trade		-	-
Increase/Decrease			
Stock in Trade		-	-
Finished Goods			
Sale of Products		-	-

Note 16- Finance costs

Particulars		31-03-2026	31-03-2025
Interest Expenses			
Interest on Loan		7,35,313	7,25,054
Bank Charges		2,50,061	1,05,757
		9,85,374	8,30,811

Note 17- Other Expenses

Particulars		31-03-2026	31-03-2025
Administrative Expenses			
Mobile /Telep. Staff Reimbursement		2,23,938	1,08,403
Printing Stationery		13,240	
Director Fees		2,59,910	2,19,600
Design Fee & Advisory charges		13,79,696	18,72,544
Audit Fees Remuneration - Statutory		5,30,575	4,77,225
Secretarial Expenses		1,01,400	91,500
Office Expenses		78,705	
Sponsorship Expenses		1,28,000	
Legal And Professional Charges		1,33,016	8,76,910
		28,48,479	36,46,182

Particulars		31-03-2026	31-03-2025
Selling and Distribution Expenses			
Discount and rate Difference			3,59,082
Miscellaneous Expenses		1,47,687	64,416
Freight Export			86,878
Provision for Doubtful Debtors		-	47,53,678
Freight & Transportation, Loading & Unloading		4,66,801	
Foreign Exchange Fluctuation		18,348	
		6,32,836	52,64,055

		34,81,315	89,10,237
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