

**Date: August 05, 2025**

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

**Scrip Symbol: FOCUS**

**Series: EQ**

**Sub: Outcome of Board Meeting held on August 05, 2025 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part A of Schedule III.**

Dear Sir/Madam,

With reference to the above-mentioned subject and as per applicable provisions of the SEBI (LODR), 2015, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Tuesday, August 05, 2025, at 11C, Laxmi Industrial Estate, New Link Road, Opp. Fun Republic, Cinema, Andheri West, Mumbai – 400058 has inter-alia, considered and approved the following matters:

**1. Financial Results:**

Approved the Un-Audited Financial Results (Consolidated and Standalone) along with Limited Review Report for the Quarter ended June 30, 2025. A copy of the Financial Results along with the Limited Review Report issued by the Statutory Auditor of the Company are enclosed herewith.

**2. Changes in Statutory Auditor:**

**Completion of Tenure:** Pursuant to the completion of the tenure of the Statutory Auditor under Section 139 of the Companies Act, 2013, the Board of Directors took note of the cessation of M/s. N P Patwa & Co., Chartered Accountants (Firm Registration No. 107845W), as the Statutory Auditor of the Company upon completion of their second term of five years.

**Appointment:** Based on the recommendation of the Audit Committee, the Board of Directors has approved the appointment of M/s. Patwa And Shah, (FRN: 131057W), as the Statutory Auditor of the Company for the period of five (5) consecutive years and fixed remuneration thereof, subject to the approval of Members at the 20<sup>th</sup> Annual General Meeting.

**3. Annual General Meeting (AGM):**

The Board of the Company has fixed 20<sup>th</sup> Annual General Meeting of the Company on Monday, September 22, 2025 at Unit No. 1202, A Wing, Naman Midtown, SB Marg, Elphinstone Road, Mumbai, Maharashtra - 400013. The cut-off for ascertaining the names of shareholders, who will be entitled to cast their vote on the resolutions proposed will be Monday, September 15, 2025.

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

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

**CIN** L31500MH2005PLC155278

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


4. Approved the amendment in the Related Party Transaction Policy in light of the recent amendments to the Industry Standards on Related Party Transactions, pursuant to the SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025.

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

The Board Meeting commenced at 03:15 P.M and concluded at 5:00P.M

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

**For FOCUS LIGHTING AND FIXTURES LIMITED**

  
MR. AMIT VINOD SHETH  
MANAGING DIRECTOR  
DIN: 01468052



**ANNEXURE I**

*Disclosure under Regulation 30 of the SEBI (LODR) Regulations, 2015 read along with SEBI Master circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November 2024 regarding Appointment of M/s. Patwa & Shah as a Statutory Auditor of the Company.*

| Sr. No. | Details of events that need to be provided  | Information of such event(s)  |
|---------|---|---|
| 1.      | Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise.       | The Board of Directors has approved the appointment of M/s. Patwa & Shah (FRN: 131057W), as the Statutory Auditor of the Company for the period of five (5) consecutive years and fixed remuneration thereof.   |
| 2.      | Date of Appointment/ re-appointment/cessation (as applicable) & term of appointment/re-appointment. | The date of appointment of M/s. Patwa & Shah, (FRN: 131057W) is August 05, 2025, as the Statutory Auditor of the Company for the term of five (5) consecutive years i.e. from the conclusion of 20 <sup>th</sup> Annual General Meeting to the conclusion 25 <sup>th</sup> Annual General Meeting, subject to the approval of members at the 20 <sup>th</sup> Annual General Meeting.   |
| 3.      | Brief Profile (In case of appointment).   | M/s. Patwa & Shah (PAS), established in 2010, is one of the pioneering Chartered Accountant firms in India. Their team has 5 partners, committed to delivering excellence across the services. They offer a comprehensive and integrated range of professional services, including Audit & Assurance, Accounting & Payroll Processing, Business Start-Up Advisory, Financial Advisory, Secretarial Compliance, Risk Consulting, Taxation and FEMA Compliance.<br><br>Their expertise spans a wide spectrum of industries, such as Manufacturing, Infrastructure, Logistics, Real Estate, Banking, and Financial Services. |
| 4.      | Disclosure of relationships between Directors (in case of appointment of a Director)                | Not Applicable  |

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          |
| <b>1</b>    | 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           |
|             | <b>Total Income</b>   | <b>4,211.32</b> | <b>4,180.73</b> | <b>5,527.91</b> | <b>18,619.43</b> |
| <b>2</b>    | 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         |
|             | <b>Total Expenses</b>   | <b>3,948.02</b> | <b>4,074.02</b> | <b>4,476.18</b> | <b>16,623.02</b> |
| <b>3</b>    | Profit / (loss) before exceptional items and tax (1-2)                        | <b>263.30</b>   | <b>106.71</b>   | <b>1,051.73</b> | <b>1,996.41</b>  |
| <b>4</b>    | Prior Period Adjustment   |                 |                 |                 |                  |
| <b>5</b>    | <b>Profit / (loss) before tax (3-4)</b>                                       | <b>263.30</b>   | <b>106.71</b>   | <b>1,051.73</b> | <b>1,996.41</b>  |
| <b>6</b>    | 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)   | <b>47.52</b>    | <b>(14.94)</b>  | <b>144.70</b>   | <b>480.24</b>    |
| <b>7</b>    | Profit / (loss) for the Period from continuing operations (5-6)               | <b>215.77</b>   | <b>121.65</b>   | <b>907.03</b>   | <b>1,516.16</b>  |
| <b>8</b>    | Profit / (loss) from discontinuing operations                                 |                 |                 |                 |                  |
| <b>9</b>    | Tax expense of discontinuing operations                                       |                 |                 |                 |                  |
| <b>10</b>   | Profit / (loss) from discontinuing operations after tax (8-9)                 |                 |                 |                 |                  |
| <b>11</b>   | Profit / (loss) for the period (7+10)   | <b>215.77</b>   | <b>121.65</b>   | <b>907.03</b>   | <b>1,516.16</b>  |
|             | Less / Add : Income attributable to uncontrolled interest                     | -               | -4.06           | 2.11            | 3.00             |
|             |   | <b>215.77</b>   | <b>117.59</b>   | <b>909.14</b>   | <b>1,519.16</b>  |



# 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         |
| <b>12</b>   | Other comprehensive income  |               |               |               |                 |
| <b>i.</b>   | Items that will not be reclassified subsequently to Profit or Loss                                      |               |               |               |                 |
| <b>ii.</b>  | Foreign Exchange Gain   | 6.48          | -0.08         | 6.42          | 7.22            |
| <b>iii.</b> | Actuarial Gain on Defined Plan Liability  |               | 8.03          |               | 8.03            |
| <b>iv.</b>  | Income tax on Actuarial Loss  |               | -2.01         |               | -2.01           |
| <b>v.</b>   | Actuarial Loss on Defined Plan Liability  |               |               |               |                 |
| <b>vi.</b>  | Income tax on Actuarial Loss  | -             |               |               |                 |
| <b>13</b>   | Total Comprehensive Income for the Period (11+12)   | <b>222.25</b> | <b>111.49</b> | <b>915.56</b> | <b>1,520.36</b> |
|             | 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/-          |



*[Handwritten Signature]*

**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 | <p>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.</p> <p>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.</p> |
| 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



*(Signature)*  
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, Goregaon (East), Mumbai – 400063, Maharashtra, India.

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

## 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<br>31-03-2025 |
|   | Audited          | Audited          | Unaudited        |                          |
| Segment Revenue<br>Manufacturing  | 4,144.73         | 4,150.29         | 5,495.20         | 18,333.12                |
| <b>Net Sales/Income From Operation</b>                                      | <b>4,144.73</b>  | <b>4,150.29</b>  | <b>5,495.20</b>  | <b>18,333.12</b>         |
| Segment Results<br>Manufacturing  | 278.70           | 142.82           | 1,073.89         | 2,096.32                 |
| Less: Interest and Finance<br>Charges                                       | 15.40            | 36.12            | 22.16            | 99.91                    |
| <b>Total Segment Result before Tax</b>                                      | <b>263.30</b>    | <b>106.71</b>    | <b>1,051.73</b>  | <b>1,996.41</b>          |
| <b>Less: Other Unallocable Expenditure</b>                                  |                  |                  |                  |                          |
| <b>Total Profit before Tax</b>  | <b>263.30</b>    | <b>106.71</b>    | <b>1,051.73</b>  | <b>1,996.41</b>          |
| Capital Employed<br>(Segment Assets - Segment Liabilities)<br>Manufacturing | 14,344.93        | 14,020.06        | 13,837.33        | 14,020.06                |
| <b>TOTAL CAPITAL EMPLOYED</b>   | <b>14,344.93</b> | <b>14,020.06</b> | <b>13,837.33</b> | <b>14,020.06</b>         |

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

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

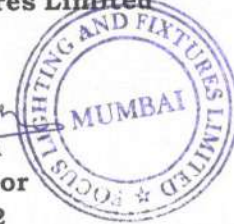
(Rs.in Lakhs)

| Particulars                          | Quarter ended    |                  |                  | Year Ended       |
|--------------------------------------|------------------|------------------|------------------|------------------|
|                                      | 30-06-2025       | 31-03-2025       | 30-06-2024       | 31-03-2025       |
|                                      | Unaudited        | Audited          | Unaudited        | Audited          |
| Segment Assets<br>Manufacturing      | 20,893.40        | 20,161.38        | 21,532.93        | 20,161.38        |
| Total Segment Assets                 | <b>20,893.40</b> | <b>20,161.38</b> | <b>21,532.93</b> | <b>20,161.38</b> |
| Segment Liabilities<br>Manufacturing | 6,548.47         | 6,141.31         | 7,695.60         | 6,141.31         |
| Total Segment Liabilities            | <b>6,548.47</b>  | <b>6,141.31</b>  | <b>7,695.60</b>  | <b>6,141.31</b>  |

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: 25042384BM10TE2457**

**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.

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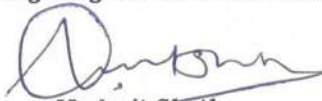
## STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

(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          |
| <b>1 Income</b>   |                 |                 |                 |                  |
| 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           |
| <b>Total Income</b>   | <b>4,103.49</b> | <b>4,032.84</b> | <b>3,128.48</b> | <b>16,241.12</b> |
| <b>2 Expenses</b>   |                 |                 |                 |                  |
| 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         |
| <b>Total Expenses</b>   | <b>3,900.80</b> | <b>3,889.21</b> | <b>2,798.27</b> | <b>14,383.37</b> |
| <b>3 Profit / (loss) before exceptional items and tax (1-2)</b>               | <b>202.68</b>   | <b>143.63</b>   | <b>330.21</b>   | <b>1,857.75</b>  |
| <b>4 Exceptional item</b>   |                 |                 |                 |                  |
| <b>5 Profit / (loss) before tax(3-4)</b>                                      | <b>202.68</b>   | <b>143.63</b>   | <b>330.21</b>   | <b>1,857.75</b>  |
| <b>6 Tax Expenses</b>   |                 |                 |                 |                  |
| - 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            |
| <b>Total Tax Expenses / (Income)</b>  | <b>47.52</b>    | <b>-7.58</b>    | <b>85.42</b>    | <b>420.64</b>    |
| <b>7 Profit / (loss) for the Period from continuing operations (5-6)</b>      | <b>155.16</b>   | <b>151.21</b>   | <b>244.78</b>   | <b>1,437.11</b>  |
| <b>8 Profit / (loss) from discontinuing operations</b>                        |                 |                 |                 |                  |
| <b>9 Tax expense of discontinuing operations</b>                              |                 |                 |                 |                  |
| <b>10 Profit / (loss) from discontinuing operations after tax (8-9)</b>       |                 |                 |                 |                  |
| <b>11 Profit / (loss) for the period (7+10)</b>                               | <b>155.16</b>   | <b>151.21</b>   | <b>244.78</b>   | <b>1,437.11</b>  |
| <b>12 Other comprehensive income</b>  |                 |                 |                 |                  |
| Items that will not be reclassified subsequently to                           |                 |                 |                 |                  |
| <b>i. Profit or Loss</b>  |                 |                 |                 |                  |
| <b>ii. Actuarial Gain on Defined Plan Liability</b>                           |                 |                 |                 |                  |
| <b>iii. Income tax on Actuarial Loss</b>                                      |                 |                 |                 |                  |
| <b>iv. Actuarial Loss on Defined Plan Liability</b>                           |                 | 8.03            |                 | 8.03             |
| <b>v. Income tax on Actuarial Loss</b>  |                 | -2.01           |                 | -2.01            |
| <b>13 Total Comprehensive Income for the Period (11+12)</b>                   | <b>155.16</b>   | <b>145.19</b>   | <b>244.78</b>   | <b>1,431.09</b>  |
| 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/-           |



*(Handwritten Signature)*

| <b>Notes :-</b> |   |
|-----------------|---|
| 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               | <p>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.</p> <p>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.</p> |
| 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 enaged 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.  |
|                 | <p><b>By order of the Board of Directors</b><br/> <b>Focus Lighting and Fixtures Limited</b></p>  <br><b>Mr Amit Sheth</b><br><b>Managing Director</b><br><b>DIN: 01468052</b>  |
|                 | <p><b>Place : Mumbai</b><br/> <b>Date : August 05, 2025</b></p>   |

# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

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

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

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

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



A handwritten signature in black ink, appearing to read 'Amit Sheth'.

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          |
| <b>Segment Assets</b>            |                  |                  |                  |                  |
| 1 Manufacturing                  | 16,722.80        | 16,043.55        | 14,702.86        | 16,043.55        |
| 2 Other Un-allocable Assets      |                  |                  |                  |                  |
| <b>Total Segment Assets</b>      | <b>16,722.80</b> | <b>16,043.55</b> | <b>14,702.86</b> | <b>16,043.55</b> |
| <b>Segment Liabilities</b>       |                  |                  |                  |                  |
| Manufacturing                    | 4,992.90         | 4,490.51         | 4,126.50         | 4,490.51         |
| 4 Other Un-allocable Liabilities |                  |                  |                  |                  |
| <b>Total Segment Liabilities</b> | <b>4,992.90</b>  | <b>4,490.51</b>  | <b>4,126.50</b>  | <b>4,490.51</b>  |

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



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

Mr Amit Sheth  
Managing Director  
DIN: 01468052

Place : Mumbai  
Date : August 05, 2025