November 05, 2026

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 Thursday, November 05, 2026 – Submission of Un-Audited Financial results for the second quarter and half year ended September 30, 2026

Dear Sir/Madam,

Further to our letter dated November 02, 2026 and in accordance with the Regulation 30 and Regulation 33 read with Para A of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby enclose the Un-Audited Financial Results (Consolidated and Standalone) which were approved by the Board of Directors of the Company at their meeting held today i.e. Thursday, November 05, 2026 along with Limited Review Report (Consolidated and Standalone) issued by M/s. N. A. Shah Associates LLP, Chartered Accountants and Statutory Auditors of the Company for the second quarter and half year ended September 30, 2026.

The Board Meeting commenced at 05:30 P.M. and concluded at 07:30 P.M.

The above information shall also be made available on the Company's website at: www.focuslightingandfixtures.com.

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

Yours faithfully,

For **Focus Lighting And Fixtures Limited**
MOHINI P SHARMA
Digitally signed by MOHINI P SHARMA
Date: 2026.11.05 20:08:24 +05'30'
Mohini Sharma
Company Secretary & Compliance Officer

Encl.: as above

Corporate Office
Focus Lighting And 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

ORIGINAL

Limited Review Report on unaudited consolidated financial results for the quarter and half year ended 30th September, 2026 of Focus Lighting and Fixtures Limited 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 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 and half year ended 30th September, 2026 ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations') which has been initialed by us for identification purpose.

Management's Responsibility

2. This Statement, which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India.

Auditor's Responsibility

3. Our responsibility is to express a conclusion on the Statement based on our review.

   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. 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 issued by the SEBI under Regulation 33(8) of the Listing regulations, as amended, to the extent applicable.

4. This consolidated unaudited financial result include results of the following Companies :

Sr No.	Name of the entity	Relationship	Reviewed / not reviewed
1	Focus lighting & Fixtures Limited	Holding Company	Reviewed
2	Plus Light Tech FZE	Subsidiary	Reviewed
3	Xandos Lighting and Fixtures Private Limited	Subsidiary	Reviewed
4	Focus lighting & Fixtures Pte Limited	Subsidiary	Not Reviewed

N.A. SHAH ASSOCIATES LLP MUMBAI CHARTERED ACCOUNTANTS

Limited Review Report on unaudited consolidated financial results for the quarter and half year ended 30th September, 2026 of Focus Lighting and Fixtures Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Conclusion

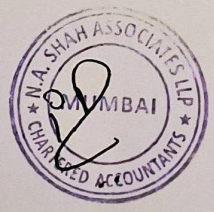
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

6. We did not review the interim financial information of two subsidiaries included in the Statement, whose interim financial information reflects total assets (before consolidation adjustments) of Rs 2887.58 lakhs as at 30 September 2026 and total revenues (before consolidation adjustments) of Rs 702.42 lakhs and Rs 1,651.68 lakhs, total net profit / (loss) after tax (before consolidation adjustments) of Rs.(29.23) lakhs and Rs.(28.12) lakhs and total comprehensive income (before consolidation adjustments) of Rs.(29.23) lakhs and Rs. (28.12) lakhs, for the quarter ended 30 September 2026 and for the period from 1 April 2026 to 30 September 2026 respectively, and cash inflows (net) (before consolidation adjustments) of Rs (461.47) lakhs for the period from 1 April 2026 to 30 September 2026 as considered in the Statement. These interim financial information have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

7. We also did not review the interim financial information of other subsidiary as mentioned in paragraph 4 above, whose interim financial statements reflect total assets of Rs. 966.75 lakhs as at 30th September 2026, total revenue (including other income) of Rs. 185.41 lakhs and Rs. 225.03 lakhs, total net profit/ (loss) after tax and total comprehensive income of Rs. 89.34 lakhs and Rs. 92.62 lakhs for the quarter and half year ended 30th September 2026 respectively and net cash inflow/ (outflow) of Rs. 456.04 lakhs for the half year ended 30th September 2026, as considered in the unaudited consolidated financial results. These financial information are not subject to limited review by their auditors and have been furnished to us by the Management and our conclusion on the consolidated unaudited financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary is solely based on the information provided by the Management. According to the information and explanations given to us by the Management, these financial information are not material to the Group.

8. The Statement includes unaudited consolidated financial results for the comparative periods, for the quarter ended June 30, 2026, quarter and half year ended September 30, 2025, quarter and audited financial results for the year ended March 31, 2026 which are based on the financial results which were reviewed / audited by erstwhile auditor of the Company. The erstwhile auditors had issued an unmodified limited review report.



Limited Review Report on unaudited consolidated financial results for the quarter and half year ended 30th September, 2026 of Focus Lighting and Fixtures Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

Emphasis of Matter

9. We draw attention to Note No.5 (i) to the financial statements regarding trade receivables aggregating to Rs. 175 lakhs outstanding from a government entity for more than two years. Based on management's assessment of recoverability and past collection experience, no provision has been recognized against these receivables. We have relied upon managements judgement as regards the said matter. Our conclusion is not modified in respect of this matter.

10. We draw attention to Note No. 5 (ii) to the financial statements regarding the outstanding loan & advance granted to a related party amount to Rs 104.80 lakhs (including accrued interest) as at the reporting date which as explained to us have been granted in normal course of business. Based on the business plans, prospects, and current financial position of the said party, management is of the view that the aforesaid amounts are fully recoverable and, accordingly, no provision for impairment / expected credit loss is current being made. Our conclusion is not modified in respect of this matter.

For N. A. Shah Associates LLP
Chartered Accountants
Firm's Registration No. 116560W/W100149

N. A. SHAH ASSOCIATES LLP MUMBAI CHARTERED ACCOUNTANTS

Prashant Daftary
Partner
Membership number: 117080
UDIN: 26117080DJPHD9198

Place: Mumbai
Date: 05th November, 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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs.in Lakhs except EPS)

	Particulars	Quarter ended			Six months ended		Year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Income**						
	(a) Revenue from operations	5,835.93	4,886.49	4,877.33	10,722.42	9,022.06	18,777.97
	(b) Other income	157.22	110.80	57.85	268.02	124.44	296.93
	Total Income	**5,993.15**	**4,997.28**	**4,935.18**	**10,990.44**	**9,146.50**	**19,074.90**
II	**Expenses**						
	(a) Cost of materials consumed	2,035.44	2,114.75	1,901.81	4,150.18	3,599.12	7,539.30
	(b) Purchase of stock in trade	971.55	993.41	677.48	1,964.96	1,353.16	2,920.88
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	97.48	(526.63)	235.76	(429.15)	(7.01)	(88.95)
	(d) Employee benefits expense	1,021.05	907.00	794.82	1,928.06	1,520.62	3,378.14
	(e) Finance costs	56.77	70.56	19.28	127.34	34.68	134.64
	(f) Depreciation and amortisation expenses	308.01	269.95	237.51	577.96	454.23	983.84
	(g) Other expenses	1,176.80	778.64	838.13	1,955.44	1,698.01	3,437.04
	Total Expenses	**5,667.10**	**4,607.68**	**4,704.80**	**10,274.79**	**8,652.82**	**18,304.89**
III	**Profit before exceptional items and tax (I-II)**	326.05	389.60	230.39	715.65	493.69	770.01
IV	Exceptional item (Refer Note No. 3)	-	-	-	-	-	12.22
V	**Profit for the period / year before tax (III-IV)**	**326.05**	**389.60**	**230.39**	**715.65**	**493.69**	**757.80**
VI	**Tax Expenses**						
	Current tax expense	65.89	114.75	66.95	180.64	132.24	264.09
	Short provision for tax (earlier years)	-	-	0.11	-	0.11	51.21
	Deferred tax expense	(35.28)	(11.96)	(7.75)	(47.23)	(25.53)	(64.57)
	Total Tax Expenses / (Income)	**30.61**	**102.80**	**59.30**	**133.41**	**106.83**	**250.73**
VII	**Profit for the period / year (V-VI)**	**295.44**	**286.81**	**171.08**	**582.24**	**386.86**	**507.07**
VIII	**Other comprehensive income**						
A.	Items that will not be reclassified subsequently to Profit or Loss						
	(a) Remeasurement of defined benefit plans	18.32	(14.06)	-	4.26	-	0.18
	(b) Income tax effect on above	(4.61)	3.54	-	(1.07)	-	(0.05)
B.	Items that will be reclassified subsequently to Profit or Loss						
	(a) Foreign Exchange Gain	14.58	9.91	0.19	24.48	6.67	8.78
	(b) Income tax effect on above	-	-	-	-	-	-
	Total of other comprehensive income for the period / year	**28.29**	**(0.62)**	**0.19**	**27.67**	**6.67**	**8.91**
IX	**Total comprehensive income for the period / year (VII+VIII)**	**323.72**	**286.19**	**171.28**	**609.91**	**393.52**	**515.98**
X	Paid-up equity share capital share (Face value of Rs. 2/- each)	1,347.09	1,347.09	1,342.72	1,347.09	1,344.59	1,344.59
XI	**Earnings per share**						
	(a) Basic (Rs.)	0.48	0.42	0.26	0.91	0.59	0.77
	(b) Diluted (Rs.)	0.48	0.42	0.25	0.91	0.58	0.76

N.A. SHAH ASSOCIATES LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

See accompanying notes to consolidated financial results

1 The above Unaudited Consolidated Financial Results have been reviewed by the Audit Committee and are approved by the Board of Directors at their meeting held on November 05, 2026. The statutory auditors have carried out limited review of the unaudited consolidated financial results for the second quarter and half year ended September 30, 2026.

2 The above Un-audited Consolidated Financial Results have been prepared in accordance with guidelines and Regulations issued by Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ('SEBI') and the Indian Accounting Standards [Ind AS] prescribed under section 133 of the Companies Act, 2013 ('the Act') read with relevant rules thereunder.

3 Pursuant to notification of the four Labour Codes on November 21, 2025, the Group had assessed and disclosed the incremental impact in the previous period / year under "Exceptional items." State Rules are yet to be notified, and appropriate accounting effect will be given as further developments arise.

4 The unaudited consolidated financial results for the second quarter and half year ended September 30, 2026 and previous quarters / periods include financial results in respect of following entities:
(a) Xandos Lighting And Fixtures Private Limited,
(b) Plus Light Tech FZE, and
(c) Focus Lighting & Fixtures Pte Ltd

5 In respect of the Holding Company

i The Holding Company has trade receivables aggregating to Rs. 175.61 lakhs outstanding from a Government entity, which have remained outstanding for more than two years as at the reporting date. Management has assessed these receivables as fully recoverable considering the nature of the counterparty and past experience that collections from Government entities are generally subject to extended realization. Accordingly, no provision has been considered necessary against these balances.

ii The Holding Company has granted loan & advance to a related party amount to Rs 104.80 lakhs (including accrued interest) as at the reporting date which is in normal course of business. Based on the business plans, prospects, and current financial position of the said party, the Company is of the view that the aforesaid amounts are fully recoverable and, accordingly, no provision for impairment / expected credit loss is current being made.

The statutory auditors have reported emphasis of matter for the above points in their limited review report on the consolidated financial results of the Company for the second quarter and half year ended September 30, 2026.

6 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.

7 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.

8 The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

For and on behalf of Board of Directors of
Focus Lighting And Fixtures Limited

Amit Vinod Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

Place : Mumbai
Date : November 05, 2026

N.A. SHAH ASSOCIATES LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

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 ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in Lakhs)

Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipments	6,034.88	3,689.59
(b) Capital work-in-progress	940.39	3,150.89
(c) Intangible Assets	64.51	24.00
(d) Right-of-use assets	1,022.12	116.43
(e) Financial assets		
(i) Investments	392.05	354.93
(ii) Trade receivables	675.01	403.72
(iii) Loans	226.33	99.52
(iv) Others	472.60	106.76
(f) Deferred tax assets (net)	297.25	250.01
(g) Other non current assets	5.54	31.12
	10,130.68	**8,226.97**
Current Assets		
(a) Inventories	5,884.45	5,262.27
(b) Financial assets		
(i) Trade receivables	4,910.52	5,766.48
(ii) Cash and cash equivalents	1,009.31	962.67
(iii) Bank balances other then (ii) above	-	-
(iv) Loans	69.30	101.12
(c) Other current assets	1,340.23	1,105.00
	13,213.81	**13,197.54**
Total Assets	**23,344.49**	**21,424.51**
Equity and liabilities		
Equity		
(a) Equity share capital	1,347.09	1,344.59
(b) Other equity	14,229.29	13,289.51
Total Equity	**15,576.38**	**14,634.10**
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	947.51	903.82
(ii) Other financial Liabilities	958.89	127.79
(b) Provisions	252.90	244.78
	2,159.30	**1,276.39**
Current Liabilities		
(a) Financial liabilities		
(i) Borrowings	1,191.11	1,058.83
(ii) Trade payables		
- Amount due to micro and small enterprise	2,232.80	2,114.24
- Amount due to other than micro and small enterprise	418.85	627.18
(iii) Other financial liabilities	501.54	546.83
(b) Provisions	218.18	170.65
(c) Other current liabilities	900.92	916.08
(d) Current tax liabilities (net)	145.41	80.21
	5,608.81	**5,514.02**
Total equity and liabilities	**23,344.49**	**21,424.51**

For and on behalf of Board of Directors of
Focus Lighting And Fixtures Limited

Amit Vinod Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : November 05, 2026

H.A. SHAH ASSOCIATES LLP MUMBAI CHARTERED ACCOUNTANTS

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

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

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

STATEMENT OF UNAUDITED CONSOLIDATED CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs)

	Particulars	September 30, 2026	September 30, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before taxes and other comprehensive income	715.65	500.24
	Adjustments for:		
	Depreciation	577.96	454.23
	Profit / (loss) on sale / discard of property, plant & equipment	36.68	-
	Gain on termination of lease	(7.79)	-
	Loss on foreign currency fluctuation	(31.59)	(7.06)
	Sundry balance written off	52.99	-
	Provision for doubtful debts	-	36.66
	Provision for diminution in inventory value	-	5.28
	Interest income	(16.82)	-
	Dividend	-	0.11
	Employee share-based payment expenses (ESOP)	4.46	9.89
	Finance cost	127.34	34.68
	Operating Profit before Working Capital Changes	**1,458.88**	**1,034.04**
	Movements in working capital:		
	Changes in loans, trade receivables and other assets	440.67	1,171.24
	Change in inventories	(586.94)	(385.87)
	Changes in trade payables, other liabilities & provisions	(373.50)	524.03
	Cash generated from operating activities	**939.11**	**2,343.42**
	Income tax refund / (paid) - net	(113.07)	(132.35)
	Net cash generated from operating activities	**826.04**	**2,211.07**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of property, plant and equipment & capital work-in-progress (inculding capital advance net of capital creditors)	(786.19)	(763.82)
	Interest Income	10.09	-
	Changes in fixed deposits with banks having maturity more than twelve months	(26.66)	(9.68)
	Cash generated from investing activities	**(802.76)**	**-773.50**
	Income tax refund / (paid) - net	(1.68)	-
	Net cash (used in) / generated from investing activities	**(804.44)**	**(773.50)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from issue of equity shares on exercise of employee stock options	15.71	53.69
	Proceeds from Borrowings	175.97	(102.86)
	Payment of Lease Liabilities (including interest)	(101.54)	-
	Dividend Paid	-	(0.11)
	Interest Paid	(65.10)	(34.68)
	Net cash (used in) financing activities	**25.04**	**(83.96)**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	46.64	1,353.61
	Cash and cash equivalents at beginning of the period	962.67	568.19
	Cash and cash equivalent for Cash Flow Statement	**1,009.31**	**1,921.80**

Notes:

1 The above cash flow statement has been prepared under the "Indirect Method" set out in Ind AS-7 on statement of cash flow.

2 Previous year figures have been reclassified to confirm with current year's presentation , wherever applicable.

For and on behalf of Board of Directors of
Focus Lighting And Fixtures Limited

Amit Vinod Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : November 05, 2026

N.A. SHAH ASSOCIATES LLP MUMBAI CHARTERED ACCOUNTANTS

FOCUS LIGHTING AND FIXTURES LIMITED MUMBAI

ORIGINAL

Limited Review Report on unaudited standalone financial results for the quarter and half year ended 30th September, 2026 of Focus Lighting and Fixtures Limited 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 unaudited standalone financial results ('the Statement') of **Focus Lighting and Fixtures Limited** ('the Company') for the quarter and half year ended 30th September, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations') which has been initialed by us for identification purpose.

Management's Responsibility

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ('Ind AS 34'), prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India.

Auditor's Responsibility

3. Our responsibility is to express a conclusion on the Statement based on our review.

   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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Conclusion

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 recognition and measurement principles laid down in the applicable Indian Accounting Standards i.e. 'Ind AS' prescribed under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Emphasis of matters

5. We draw attention to Note No.4 to the financial statements regarding trade receivables aggregating to Rs. 175 lakhs outstanding from a government entity for more than two years. Based on management's assessment of recoverability and past collection experience, no provision has been recognized against these receivables. We have relied upon managements judgement as regards the said matter. Our conclusion is not modified in respect of this matter.

N. A. SHAH ASSOCIATES LLP MUMBAI CHARTERED ACCOUNTANTS

Limited Review Report on unaudited standalone financial results for the quarter and half year ended 30th September, 2026 of Focus Lighting and Fixtures Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (continued)

6. We draw attention to Note No. 5 to the financial statements regarding the outstanding loan & advance granted to a subsidiary amounting to Rs 330.11 lakhs (including accrued interest) and a related party amount to Rs 104.80 lakhs (including accrued interest) as at the reporting date which as explained to us have been granted in normal course of business. Based on the business plans, prospects, and current financial position of the said party, management is of the view that the aforesaid amounts are fully recoverable and, accordingly, no provision for impairment / expected credit loss is current being made. Our conclusion is not modified in respect of this matter.

Other Matters

7. The Statement includes unaudited standalone financial results for the comparative periods, for the quarter ended June 30, 2026, quarter and half year ended September 30, 2025, quarter and audited financial results for the year ended March 31, 2026 which are based on the financial results which were reviewed / audited by erstwhile auditor of the Company. The erstwhile auditors had issued an unmodified limited review report.

For N. A. Shah Associates LLP
Chartered Accountants
Firm's Registration No. 116560W/W100149

Prashant Daftary
Partner
Membership number: 117080
UDIN: 26117080RXATDT2859

Place: Mumbai
Date: 5th November, 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 UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs.in Lakhs except EPS)

	Particulars	Quarter ended			Six months ended		Year ended
		30-09-2026	30-06-2026	30-09-2025	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	**Income**						
	(a) Revenue from operations	5,566.80	4,605.20	4,507.88	10,172.00	8,587.92	18,011.14
	(b) Other income	76.08	107.07	32.57	183.15	56.03	126.13
	Total income	**5,642.88**	**4,712.27**	**4,540.45**	**10,355.15**	**8,643.94**	**18,137.26**
II	**Expenses**						
	(a) Cost of materials consumed	2,035.43	2,114.75	1,901.81	4,150.18	3,599.12	7,539.30
	(b) Purchase of stock in trade	904.27	885.13	634.94	1,789.40	1,291.67	2,850.77
	(c) Changes in inventories of finished goods, stock-in-trade and work-in-progress	176.34	(443.50)	93.36	(267.16)	14.52	(89.81)
	(d) Employee benefits expense	800.22	711.15	662.22	1,511.37	1,280.41	2,799.84
	(e) Finance costs	51.38	69.22	19.16	120.60	31.00	129.29
	(f) Depreciation and amortisation expenses	306.29	268.43	235.32	574.72	450.16	973.80
	(g) Other expenses	1,085.40	722.03	774.84	1,807.43	1,555.58	3,167.39
	Total expenses	**5,359.33**	**4,327.21**	**4,321.66**	**9,686.54**	**8,222.46**	**17,370.57**
III	**Profit before exceptional items and tax (I-II)**	283.55	385.06	218.80	668.61	421.48	766.70
IV	Exceptional item (Refer Note No. 3)	-	-	-	-	-	12.22
V	**Profit for the period / year before tax (III-IV)**	**283.55**	**385.06**	**218.80**	**668.61**	**421.48**	**754.48**
VI	**Tax Expenses**						
	Current tax expense	57.71	114.61	65.42	172.32	130.72	254.65
	Short provision for tax (earlier years)	-		0.11	-	0.11	51.21
	Deferred tax expense	9.36	(11.96)	(7.75)	(2.60)	(25.53)	(64.57)
	Total tax expenses	**67.07**	**102.65**	**57.78**	**169.72**	**105.30**	**241.29**
VII	**Profit for the period / year (V-VI)**	**216.48**	**282.41**	**161.02**	**498.89**	**316.18**	**513.19**
VIII	**Other comprehensive income**						
	Items that will not be reclassified subsequently to profit or loss						
	(a) Remeasurement of defined benefit plans	18.32	(14.06)	-	4.26	-	0.18
	(b) Income tax effect on above	(4.61)	3.54	-	(1.07)	-	(0.05)
IX	**Total comprehensive income for the period / year (VII+VIII)**	**230.19**	**271.89**	**161.02**	**502.08**	**316.18**	**513.33**
X	Paid-up equity share capital share (Face value of Rs. 2/- each)	1,347.09	1,347.09	1,342.72	1,347.09	1,344.59	1,344.59
XI	**Earnings per share**						
	(a) Basic (Rs.)	0.34	0.40	0.24	0.75	0.47	0.76
	(b) Diluted (Rs.)	0.34	0.40	0.24	0.75	0.46	0.75

N.A. SHAH ASSOCIATES LLP * CHARTERED ACCOUNTANTS * MUMBAI

FOCUS LIGHTING AND FIXTURES LIMITED * MUMBAI

See accompanying notes to standalone financial results

1 The above Unaudited Standalone Financial Results have been reviewed by the Audit Committee and are approved by the Board of Directors at their meeting held on November 05, 2026. The statutory auditors have carried out limited review of the standalone financial results for the second quarter and half year ended September 30, 2026.

2 The above Un-audited Standalone Financial Results have been prepared in accordance with guidelines and Regulations issued by Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 ('SEBI') and the Indian Accounting Standards [Ind AS] prescribed under section 133 of the Companies Act, 2013 ('the Act') read with relevant rules thereunder.

3 Pursuant to notification of the four Labour Codes on November 21, 2025, the Company had assessed and disclosed the incremental impact in the previous period / year under "Exceptional items." State Rules are yet to be notified, and appropriate accounting effect will be given as further developments arise.

4 The Company has trade receivables aggregating to Rs. 175.61 lakhs outstanding from a Government entity, which have remained outstanding for more than two years as at the reporting date. Management has assessed these receivables as fully recoverable considering the nature of the counterparty and past experience that collections from Government entities are generally subject to extended realization. Accordingly, no provision has been considered necessary against these balances.

The statutory auditors have reported emphasis of matter in their limited review report on the standalone financial results of the Company for the second quarter and half year ended September 30, 2026.

5 The Company has granted loan & advance to a subsidiary amounting to Rs 330.11 lakhs (including accrued interest) and a related party amount to Rs 104.80 lakhs (including accrued interest) as at the reporting date which is in normal course of business. Based on the business plans, prospects, and current financial position of the said party, the Company is of the view that the aforesaid amounts are fully recoverable and, accordingly, no provision for impairment / expected credit loss is current being made.

The statutory auditors have reported emphasis of matter in their limited review report on the standalone financial results of the Company for the second quarter and half year ended September 30, 2026.

6 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.

7 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.

8 The figures of the previous year and/ or period(s) have been regrouped wherever necessary.

For and on behalf of Board of Directors of
Focus Lighting And Fixtures Limited

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

Amit Vinod Shah
Managing Director
DIN 01468052

Place : Mumbai
Date : November 05, 2026

N.A. SHAH ASSOCIATES LLP ★ MUMBAI ★ CHARTERED ACCOUNTANTS

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 STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30, 2026

(Rs. in Lakhs)

Particulars	September 30, 2026 (Unaudited)	March 31, 2026 (Audited)
ASSETS		
Non-current assets		
(a) Property, plant and equipments	6,017.13	3,672.36
(b) Capital work-in-progress	940.39	3,150.89
(c) Right-of-use assets	1,022.12	116.43
(d) Financial assets		
(i) Investments	70.58	418.01
(ii) Trade receivables	675.01	403.72
(iii) Loans	440.37	376.67
(iv) Others	508.75	85.69
(e) Deferred tax assets (net)	252.61	250.01
(f) Other non current assets	5.54	31.12
	9,932.50	**8,504.90**
Current Assets		
(a) Inventories	5,489.19	5,026.52
(b) Financial assets		-
(i) Trade receivables	3,168.64	3,906.24
(ii) Cash and cash equivalents	118.10	66.02
(iii) Bank balances other then (ii) above	-	-
(iv) Loans	38.62	69.32
(c) Other current assets	1,435.24	1,115.83
	10,249.79	**10,183.94**
Total Assets	**20,182.29**	**18,688.84**
Equity and liabilities		
Equity		
(a) Equity share capital	1,347.09	1,344.59
(b) Other equity	11,332.42	10,812.66
	12,679.51	**12,157.26**
LIABILITIES		
Non current liabilities		
(a) Financial liabilities		
(i) Borrowings	844.82	890.68
(ii) Other financial Liabilities	958.89	127.79
(b) Provisions	252.90	244.78
	2,056.61	**1,263.25**
Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1,191.12	1,016.32
(ii) Trade payables		
- Amount due to micro and small enterprise	2,232.80	2,114.24
- Amount due to other than micro and small enterprise	467.10	282.19
(iii) Other financial liabilities	506.86	559.28
(b) Provisions	34.94	25.31
(c) Other current liabilities	886.42	1,200.21
(d) Current tax liabilities (net)	126.93	70.77
	5,446.17	**5,268.33**
Total equity and liabilities	**20,182.29**	**18,688.84**

For and on behalf of Board of Directors of
Focus Lighting And Fixtures Limited

Amit Vinod Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

Place : Mumbai
Date : November 05, 2026

M.A. SHAH ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ MUMBAI

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 STANDALONE CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs)

	Particulars	September 30, 2026	September 30, 2025
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Profit before taxes and other comprehensive income	668.61	421.37
	Adjustments for:		
	Depreciation	574.72	450.16
	Profit / (loss) on sale / discard of property, plant & equipment	36.68	-
	Gain on Termination of Lease	(7.79)	-
	Loss on Foreign Currency Fluctuation	3.58	-
	Sundry Balance written off	26.36	-
	Provision for doubtful debts	-	2.93
	Provision for diminution in inventory value	-	5.28
	Interest Income	(29.84)	-
	Dividend Income	-	0.110
	Employee share-based payment expenses (ESOP)	4.46	9.89
	Finance costs	108.45	31.00
	Operating Profit before Working Capital Changes	**1,385.23**	**920.74**
	Movements in working capital:		
	Changes in loans, trade receivables and other assets	213.96	(498.63)
	Change in inventories	(462.66)	(364.35)
	Changes in trade payables, other liabilities & provisions	(129.35)	1,239
	Cash generated from operating activities	**1,007.18**	**1,296.50**
	Income tax refund / (paid) - net	(115.33)	(130.83)
	Net cash generated from operating activities	**891.85**	**1,166**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Purchase of property, plant and equipment & capital work-in-progress (inculding capital advance net of capital creditors)	(668.57)	(761.20)
	Loans given to subsidiary	(163.62)	(34.89)
	Interest Income	10.09	-
	Changes in fixed deposits with banks having maturity more than twelve months	6.90	(9.84)
	Cash generated from investing activities	**(815.20)**	**(805.93)**
	Income tax refund / (paid) - net	(2.98)	-
	Net cash (used in) / generated from investing activities	**(818.18)**	**(805.93)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds from Borrowings	128.92	(462.82)
	Dividend Paid	-	(0.11)
	Interest Paid	(64.69)	(31.00)
	Proceeds from issue of equity shares on exercise of employee stock options	15.71	63.580
	Payment of Lease Liabilities (including interest)	(101.53)	-
	Net cash (used in) financing activities	**(21.59)**	**(430.35)**
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	52.08	(70.58)
	Cash and cash equivalents at beginning of the period	66.02	184.60
	Cash and cash equivalents at end of the year	**118.10**	**114.02**
	Reconciliation of cash and cash equivalents:		
	i) Balance with Bank		
	- In current accounts	118.01	113.92
	ii) Cash in Hand	0.09	0.09
	Cash and cash equivalent for Cash Flow Statement	**118.10**	**114.02**

Notes:

1. The above cash flow statement has been prepared under the "Indirect Method" set out in Ind AS-7 on statement of cash flow.
2. Previous year figures have been reclassified to confirm with current year's presentation , wherever applicable.

For and on behalf of Board of Directors of
Focus Lighting And Fixtures Limited

Amit Vinod Sheth
Managing Director
DIN: 01468052

FOCUS LIGHTING AND FIXTURES LIMITED ★ MUMBAI

Place : Mumbai
Date : November 05, 2026

N.A. SHAH ASSOCIATES LLP ★ CHARTERED ACCOUNTANTS ★ MUMBAI