

Date: February 09, 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 February 09, 2026 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. Monday, February 09, 2026 at 11C, Laxmi Industrial estate, new link road, opp. Fun Republic cinema, Andheri West, Mumbai – 400058 has inter-alia, considered and approved the Un-Audited Financial Results (Consolidated and Standalone) along with Limited Review Report for the Quarter ended December 31, 2025. A copy of the Financial Results along with the Limited Review Report issued by the Statutory Auditor of the Company are enclosed herewith.

The Board Meeting commenced at 03:15 P.M and concluded at 6:15 P.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





## 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

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### **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**

#### **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 and year to date ended on December 31, 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.



## Patwa and Shah

Chartered Accountants

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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 And Fixtures PTE Limited, 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.
6. This Statement includes the interim financial information of subsidiaries for the quarter and year to date ended on 31.12.2025 which has not been reviewed by us, whose interim financial information reflect total revenue of Rs 134.80 Lakhs and total net loss of Rs 78.10 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: 26132342WLLVUD4919**

**Mumbai, Dated February 09, 2026**





# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. 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 DECEMBER 31, 2025

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Consolidated					
	Quarter ended			Nine Months Ended		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
<b>1</b> Income						
Revenue from Operations	3,765.03	4,877.33	4,150.80	12,787.09	14,182.84	18,333.12
Other Income	85.82	57.85	170.24	210.27	255.86	286.31
<b>Total Income</b>	<b>3,850.86</b>	<b>4,935.18</b>	<b>4,321.04</b>	<b>12,997.36</b>	<b>14,438.70</b>	<b>18,619.43</b>
<b>2</b> Expenses						
Cost of Materials Consumed	1,558.75	1,901.81	1,598.84	5,157.87	4,527.35	5,973.93
Purchase of stock in trade	489.71	677.48	692.47	1,842.88	3,321.40	4,224.63
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-86.30	235.76	126.62	-93.31	81.33	-44.80
Employee Benefits Expense	982.79	794.82	682.90	2,503.40	1,970.68	2,673.64
Finance costs	39.36	19.28	28.15	74.04	63.80	99.91
Depreciation and Amortisation Expenses	253.46	237.51	223.10	707.69	534.56	807.25
Other Expenses	698.79	838.13	791.35	2,396.81	2,049.88	2,888.46
<b>Total Expenses</b>	<b>3,936.56</b>	<b>4,704.80</b>	<b>4,143.42</b>	<b>12,589.38</b>	<b>12,549.00</b>	<b>16,623.02</b>
<b>3</b> Profit / (loss) before exceptional items and tax (1-2)	<b>(85.71)</b>	<b>230.39</b>	<b>177.62</b>	<b>407.98</b>	<b>1,889.70</b>	<b>1,996.41</b>
<b>4</b> Prior Period Adjustment	12.22			12.22		
<b>5 Profit / (loss) before tax (3-4)</b>	<b>(97.93)</b>	<b>230.39</b>	<b>177.62</b>	<b>395.76</b>	<b>1,889.70</b>	<b>1,996.41</b>
<b>6</b> Tax Expenses						
- Current Tax	14.37	66.95	210.21	146.62	543.17	531.37
- Previous Year Tax	51.10	0.11	-13.18	51.21	-12.51	-12.51
- Deferred Tax	23.19	7.75	17.30	48.71	35.48	38.62
<b>Total Tax Expenses / (Income)</b>	<b>42.29</b>	<b>59.30</b>	<b>179.73</b>	<b>149.12</b>	<b>495.18</b>	<b>480.24</b>
<b>11</b> Profit / (loss) for the period (7+10)	<b>- 140.22</b>	<b>171.08</b>	<b>- 2.11</b>	<b>246.64</b>	<b>1,394.52</b>	<b>1,516.16</b>
Less / Add : Income attributable to uncontrolled interest	-	-	2.42		7.06	3.00
	<b>-140.22</b>	<b>171.08</b>	<b>0.31</b>	<b>246.64</b>	<b>1,401.57</b>	<b>1,519.16</b>
<b>12</b> Other comprehensive income						
i. Items that will not be reclassified subsequently to Profit or Loss						
ii. Foreign Exchange Gain	1.20	0.19	1.94	7.87	7.29	7.22
iii. Actuarial Gain on Defined Plan Liability						8.03
iv. Income tax on Actuarial Loss						-2.01
v. Actuarial Loss on Defined Plan Liability	7.91			7.91		
vi. Income tax on Actuarial Loss	-1.98			-1.98		
<b>13</b> Total Comprehensive Income for the Period (11+12)	<b>- 144.94</b>	<b>171.28</b>	<b>2.24</b>	<b>248.58</b>	<b>1,408.87</b>	<b>1,520.36</b>
Earnings per share before exception items-						
(1) Basic (in')	-0.22	0.26	0.003	0.37	2.11	2.28
(2) Diluted (in')	-0.21	0.25	0.003	0.36	2.08	2.24
Number of Shares	6,72,29,575	6,71,35,825	6,67,09,721	6,72,29,575	6,54,60,575	6,67,09,721
Paid up Equity Share Capital	13,44,59,150	13,42,71,650	13,34,19,442	13,44,59,150	13,09,21,150	13,34,19,442
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-

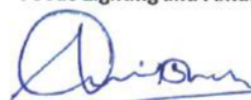




**CONSOLIDATED NOTES :-**

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 February 09, 2026.
2	The Un-Audited Consolidated 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 stood vested as on December 31, 2025. During the quarter under review, the Company allotted 1,91,875 ESOP equity shares to FLFL Employees' Welfare Trust on November 12, 2025.</p> <p>Cumulatively, the Company has allotted 24,71,875 equity shares to FLFL Employees' Welfare Trust up to the period ended December 31, 2025. The employees have subscribed to 22,56,500 equity shares, and the balance 2,15,375 equity shares are held by the FLFL Employees' Welfare Trust.</p>
4	<p>On November 21, 2025, the Government of India notified four Labour Codes- the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020- consolidating 29 existing labour laws. The Ministry of Labour &amp; Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of advice of labour consultant and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional items" for the quarter and nine months ended December 31, 2025.</p> <p>The incremental impact consists of gratuity liability of Rs. 12.21 lakhs which primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.</p>
5	The paid-up capital of 6,72,29,575 equity shares (6,74,44,950 equity shares less 2,15,375 equity shares) is net of 2,15,375 equity shares allotted to the FLFL Employees' Welfare Trust pending exercise of options by the employees.
6	Statutory Auditor, Patwa and Shah has carried out limited review on this Statement and expressed unmodified opinion on the financial statements.
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	As on December 31, 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 Wholly-owned Subsidiary Companies.
9	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



Mr Amit Sheth  
Managing Director  
DIN: 01468052



Place: Mumbai

Date: February 09, 2026



## Patwa and Shah

Chartered Accountants

C/3, 704 Anushruti Tower, Behind Yanki Sizzler, Near Jain Temple, Thaltej, S.G. Highway, Ahmedabad-380054  
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### **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**

#### **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 and year to date ended on December 31, 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,





## Patwa and Shah

Chartered Accountants

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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.

5. The Statement includes the results for the comparative six months period ended December 31, 2025 (which is arrived by adding the published unaudited figures of the quarter ended September 30, 2025 and quarter ended December 31, 2025, on which we had issued separate limited review reports), and a statement of cash flows for the comparative six-months period ended December 31, 2024, which have been prepared by the management and not subjected to audit or limited review.

**For Patwa and Shah**

**Chartered Accountants**

**ICAI Firm registration number: 131057W**

**Hardik Patwa**

**Partner, Membership No.: 132342**

**UDIN: 26132342RLMFIK1673**

**Mumbai, Dated February 09, 2026**



# FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

Regd. 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 QUARTER ENDED DECEMBER 31, 2025

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Standalone					
	Quarter ended			Nine Months Ended		Year Ended
	31-12-2025	30-09-2025	31-12-2024	31-12-2025	31-12-2024	31-03-2025
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 Income</b>						
Revenue from Operations	3,630.23	4,507.88	3,869.44	12,218.15	11,361.64	15,396.11
Other Income	73.23	32.57	764.23	129.25	846.64	845.01
<b>Total Income</b>	<b>3,703.46</b>	<b>4,540.45</b>	<b>4,633.67</b>	<b>12,347.40</b>	<b>12,208.28</b>	<b>16,241.12</b>
<b>2 Expenses</b>						
Cost of Materials Consumed	1,558.75	1,901.81	1,598.84	5,157.87	4,527.35	5,973.93
Purchase of stock in trade	476.32	634.94	700.51	1,767.98	1,788.64	2,639.56
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-77.11	93.36	2.38	-62.59	55.49	-5.82
Employee Benefits Expense	820.21	662.22	580.62	2,100.63	1,667.31	2,284.92
Finance costs	38.39	19.16	27.14	69.39	55.86	90.96
Depreciation and Amortisation Expenses	250.69	235.32	221.47	700.85	532.83	803.14
Other Expenses	644.31	774.84	733.29	2,199.89	1,866.69	2,596.68
<b>Total Expenses</b>	<b>3,711.56</b>	<b>4,321.66</b>	<b>3,864.25</b>	<b>11,934.02</b>	<b>10,494.16</b>	<b>14,383.37</b>
<b>3 Profit / (loss) before exceptional items and tax (1-2)</b>	<b>-8.11</b>	<b>218.80</b>	<b>769.42</b>	<b>413.38</b>	<b>1,714.12</b>	<b>1,857.75</b>
<b>4 Exceptional item</b>	<b>12.22</b>			<b>12.22</b>		
<b>5 Profit / (loss) before tax (3-4)</b>	<b>-20.32</b>	<b>218.80</b>	<b>769.42</b>	<b>401.16</b>	<b>1,714.12</b>	<b>1,857.75</b>
<b>6 Tax Expenses</b>						
- Current Tax	13.88	65.42	206.86	144.59	476.20	471.77
- Previous Year Tax	51.10	0.11	-13.18	51.21	-12.51	-12.51
- Deferred Tax	23.19	7.75	17.30	48.71	35.48	38.62
<b>Total Tax Expenses / (Income)</b>	<b>41.79</b>	<b>57.78</b>	<b>176.38</b>	<b>147.09</b>	<b>428.22</b>	<b>420.64</b>
<b>11 Profit / (loss) for the period</b>	<b>-62.12</b>	<b>161.02</b>	<b>593.04</b>	<b>254.06</b>	<b>1,285.90</b>	<b>1,437.11</b>
<b>12 Other comprehensive income</b>						
Items that will not be reclassified subsequently to Profit or Loss						
iv. Actuarial Loss on Defined Plan Liability	7.91			7.91		8.03
v. Income tax on Actuarial Loss	-1.98			-1.98		-2.01
<b>13 Total Comprehensive Income for the Period (11+12)</b>	<b>-68.05</b>	<b>161.02</b>	<b>593.04</b>	<b>248.13</b>	<b>1,285.90</b>	<b>1,431.09</b>
Reserves Excluding revaluation Reserves						
Earnings per share before exception items-						
(1) Basic (in')	-0.10	0.24	0.89	0.37	1.93	2.15
(2) Diluted (in')	-0.10	0.24	0.88	0.36	1.90	2.11
Number of Shares	6,72,29,575	6,71,35,825	6,67,09,721	6,72,29,575	6,67,09,721	6,67,09,721
Paid up Equity Share Capital	13,44,59,150	13,42,71,650	13,34,19,442	13,44,59,150	13,34,19,442	13,34,19,442
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-



**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 February 09, 2026.
- 2 The Un-Audited Standalone Financial Statements are prepared in accordance with Indian Accounting Standard (INDAS) as prescribed under section 133 of Companies Act, 2013 read with relevant rules thereunder, other generally accepted accounting principals and Regulations 33 issued by Securities Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015).
- 3 Pursuant to resolutions passed by the Board of Directors dated 11.11.2019 and by the Shareholders dated 30.12.2019 through Postal Ballot, the Company has approved the "Focus Lighting and Fixtures Limited- Employees Stock Option Plan 2019" which consists of 5,00,000 options of face value of Rs. 10/- each (Post Sub-Division 25,00,000 Options of face value of Rs. 2/- each w.e.f 06.10.2023) in the form of Equity Shares to be exercisable by the eligible employees of the Company. As per the ESOP Plan, the shares will vest in the hands of employees in the tranches of 25%, 35% and 40% from the end of 12 months, 24 months, and 36 months, respectively from the date of grant. Accordingly, 22,62,500 equity shares stood vested as on December 31, 2025. During the quarter under review, the Company allotted 1,91,875 ESOP equity shares to FLFL Employees' Welfare Trust on November 12, 2025.  
  
Cumulatively, the Company has allotted 24,71,875 equity shares to FLFL Employees' Welfare Trust up to the period ended December 31, 2025. The employees have subscribed to 22,56,500 equity shares, and the balance 2,15,375 equity shares are held by the FLFL Employees' Welfare Trust.
- 4 On November 21, 2025, the Government of India notified four Labour Codes- the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020- consolidating 29 existing labour laws. The Ministry of Labour & Employment published draft Central Rules and FAQs to enable assessment of the financial impact due to changes in regulations. The Company has assessed and disclosed the incremental impact of these changes on the basis of advice of labour consultant and the best information available, consistent with the guidance provided by the Institute of Chartered Accountants of India. Considering the materiality and regulatory-driven, non-recurring nature of this impact, the Company has presented such incremental impact under "Exceptional Items" for the quarter and nine months ended December 31, 2025.  
The incremental impact consists of gratuity liability of Rs. 12.21 lakhs which primarily arises due to change in wage definition. The Company continues to monitor the finalisation of Central / State Rules and clarifications from the Government on other aspects of the Labour Code and would provide appropriate accounting effect on the basis of such developments as needed.
- 5 The paid-up capital of 6,72,29,575 equity shares (6,74,44,950 equity shares less 2,15,375 equity shares) is net of 2,15,375 equity shares allotted to the FLFL Employees' Welfare Trust pending exercise of options by the employees.
- 6 Statutory Auditor, Patwa and Shah has carried out limited review on this Statement and expressed unmodified opinion on the financial statements.
- 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.

Place : Mumbai  
Date : February 09, 2026

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

Mr Amit Sheth  
Managing Director  
DIN: 01468052

