

Date: May 27, 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 May 27, 2026 under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Part A of Schedule III.

Dear Sir/Madam,

As per Regulation 30 of the SEBI (LODR), 2015 read with Para A of Part A of Schedule III, this is to inform you that the Board of Directors of the Company at their meeting held today i.e. Wednesday, May 27, 2026 at Unit No. 1202, A Wing, Naman Midtown, Sb Marg, Prabhadevi West, Mumbai – 400013, has inter-alia, considered and approved the Audited Financial Results (Consolidated and Standalone) along with Auditor's Report with Unmodified Opinion for the Quarter and Financial Year ended March 31, 2026. A copy of the Financial Results along with the Auditor's Report issued by the Statutory Auditor of the Company and declaration by the Company for the Unmodified Opinion are enclosed herewith.

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

The Board Meeting commenced at 03:30 P.M and concluded at 06:00 P.M

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

For FOCUS LIGHTING AND FIXTURES LIMITED



MR. CHETAN NAVINCHANDRA SHAH
INDEPENDENT DIRECTOR
DIN: 08038633
(Authorized by Board of Directors)



Date: May 27, 2026

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

Scrip Symbol: FOCUS

Series: EQ

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

Dear Sir/ Madam,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by the SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, we hereby declare and confirm that the Statutory Auditors have issued an Auditor Report with an Unmodified Opinion on the Standalone & Consolidated - Financial Results of the Company for the Quarter and Financial Year ended March 31, 2026.

For FOCUS LIGHTING AND FIXTURES LIMITED



MR. CHETAN NAVINCHANDRA SHAH
INDEPENDENT DIRECTOR

DIN: 08038633

(Authorized by Board of Directors)



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 Zybus research centre,
Moraiya, Dist.Sanand,
Gujarat - 382213. India

CIN L31500MH2005PLC155278

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



Patwa and Shah

Chartered Accountants

C/3, 704 Anushruti Tower, Behind Yanki Sizzler, Near Jain Temple, Thalthej, S.G. Highway, Ahmedabad-380054
Phone: +91 73839 93944, E-mail: patwaandshah@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF CONSOLIDATED FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF FOCUS LIGHTING AND FIXTURES LIMITED

Opinion

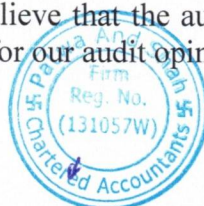
We have audited the accompanying annual statement of Consolidated Financial Results of FOCUS LIGHTING AND FIXTURES LIMITED (the "Company") and its Subsidiaries (the Company and its subsidiaries together referred to as the "Group"), for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) includes the financial results of the subsidiaries viz. (1) Plus Light Tech FZE, UAE, wholly owned subsidiary (2) Focus Lighting and Fixtures PTE Limited, Singapore, wholly owned subsidiary (3) Xandos Lighting and Fixtures Private Limited, wholly owned subsidiary, India;
- (ii) is presented in accordance with the requirements of regulation 33 of the SEBI LODR Regulation 2015; and
- (iii) gives a true and fair view in conformity 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 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group for the quarter and year ended March gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the consolidated net profit and consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We have conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion on the consolidated financial results.





Patwa and Shah

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Management's Responsibilities for the Consolidated Financial Results

The Statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Statement has been compiled from the related audited interim condensed consolidated financial statements for the three months and year ended March 31, 2026. This responsibility includes the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Ind AS 34, "prescribed under Section 133 of 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 respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Statement by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Consolidated Financial Results.





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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Consolidated Financial Results, including the disclosures, and whether the Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities within the Group to express an opinion on the Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.





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We communicate with those charged with governance of the Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- a. The consolidated annual financial results include the audited financial results/ financial information of three (3) subsidiaries, whose financials results / financial information reflect total assets (before consolidation adjustments) of Rs 3652.83 Lacs as at March 31, 2026, total income (before consolidation adjustments) of Rs 564.84 Lacs and Rs 2295.23 Lacs for the quarter and year ended March 31, 2026, respectively and total net profit/loss after tax (before consolidation adjustments) of Profit of Rs. 1.30 Lacs and Loss of Rs. 6.12 Lacs for the quarter and year ended March 31, 2026 respectively, total comprehensive income / (loss) of Rs. Nil and Rs Nil for the quarter and the year ended March 31, 2026 respectively, as considered in the consolidated annual financial results, which have been audited by their respective independent auditors. The independent auditor's reports on financial statements of these entities have been furnished to us by the management. Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the reports of such auditors and the procedures performed by us are as stated in paragraph above.
- b. Our opinion on the consolidated annual financial results is not modified in respect of the above matter with respect to our reliance on the work done and the reports of the other auditors.

The consolidated annual financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Patwa and Shah
Chartered Accountants
(Firm's Registration No. 131057W)

Hardik Patwa
Partner
(Membership No.132342)
UDIN: 26132342SYUUCL9290
Place: Mumbai
Date: May 27, 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

CONSOLIDATED BALANCE SHEET FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs)

Particulars	31-Mar-26	31-Mar-25
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipments	3,689.59	3,614.36
(b) Capital Work-In-progress	3,150.89	2,194.18
(c) Intangible Asset	24.00	-
(d) Right-of-use Assets	116.43	219.76
(e) Financial Assets		
(i) Investments	354.93	330.92
(ii) Trade receivables		-
(iii) Loans	99.52	90.25
(iv) Others Financial Assets	106.76	98.49
(f) Deferred Tax Assets (net)	250.01	185.44
(g) Other Non Current Assets	31.12	7.86
(h) Income Tax Asset (net)		-
Total Non-Current Assets	7,823.26	6,741.25
Current Assets		
(a) Inventories	5,262.27	4,759.19
(b) Financial Assets		-
(i) Investments		-
(ii) Trade Receivables	5,766.48	6,945.68
(iii) Cash and Cash Equivalents	962.67	568.19
(iv) Other Balances with Banks other then (iii) above		-
(v) Loans	101.12	185.96
(vi) Others		-
(c) Current Tax Assets (net)		-
(d) Other Current Assets	1,508.71	961.10
Total Current Assets	13,601.25	13,420.12
TOTAL ASSETS	21,424.51	20,161.38
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,344.59	1,334.19
(b) Other Equity	13,289.51	12,685.87
Total Equity	14,634.10	14,020.06
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	903.82	1,058.14
(ii) Trade Payable		-
(iii) Other financial Liabilities	127.79	260.56
(b) Provisions	244.78	184.53
(c) Other Non-Current Liabilities		-
(d) Deferred Tax Liabilities (net)		-
Total Non-Current Liabilities	1,276.39	1,503.23
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,058.83	660.33
(ii) Trade Payables	2,741.42	2,452.67
(iii) Other Financial Liabilities	546.83	356.92
(b) Provisions	170.65	157.63
(c) Other Current Liabilities	916.09	587.24
(d) Current Tax Liabilities (net)	80.21	423.30
Total Current Liabilities	5,514.02	4,638.09
TOTAL EQUITY AND LIABILITIES	21,424.51	20,161.38

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

Mr. Chetan Navindra Shah
Independent Director
DIN: 08038633

(Authorized by Board of Directors)

Place : Mumbai
Date : May 27, 2026



FOCUS LIGHTING AND FIXTURES LIMITED

CIN: L31500MH2005PLC155278

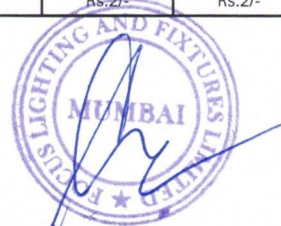
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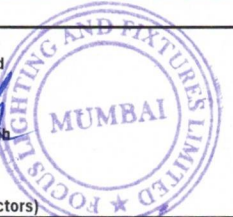
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2026

(Rs.in Lakhs except EPS and Share Capital)

	Particulars	Consolidated				
		Quarter ended			Year Ended	
		31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from Operations	5,990.88	3,765.03	4,150.29	18,777.97	18,333.12
	Other Income	86.66	85.82	30.44	296.93	286.31
	Total Income	6,077.54	3,850.86	4,180.73	19,074.90	18,619.43
2	Expenses					
	Cost of Materials Consumed	2,381.42	1,558.75	1,446.59	7,539.30	5,973.93
	Purchase of stock in trade	1,078.01	489.71	903.23	2,920.88	4,224.63
	Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	4.35	-86.30	-126.14	-88.95	-44.80
	Employee Benefits Expense	874.74	982.79	702.96	3,378.14	2,673.64
	Finance costs	60.60	39.36	36.12	134.64	99.91
	Depreciation and Amortisation Expenses	276.15	253.46	272.69	983.84	807.25
	Other Expenses	1,040.23	698.79	838.58	3,437.04	2,888.46
	Total Expenses	5,715.50	3,936.56	4,074.02	18,304.89	16,623.02
3	Profit / (loss) before exceptional items and tax (1-2)	362.04	(85.71)	106.71	770.01	1,996.41
4	Prior Period Adjustment	-	12.22		12.22	
5	Profit / (loss) before tax (3-4)	362.04	(97.93)	106.71	757.80	1,996.41
6	Tax Expenses					
	- Current Tax	117.47	14.37	-11.80	264.09	531.37
	- Previous Year Tax	-0.00	51.10	-0.00	51.21	-12.51
	- Deferred Tax	15.86	23.19	3.14	64.57	38.62
	Total Tax Expenses / (Income)	101.61	42.29	(14.94)	250.73	480.24
7	Profit / (loss) for the Period from continuing operations (5-6)	260.43	140.22	121.65	507.07	1,516.16
8	Profit / (loss) for the period (7+10)	260.43	140.22	121.65	507.07	1,516.16
	Less / Add : Income attributable to uncontrolled interest	-	-	-4.06		3.00
		260.43	-140.22	117.59	507.07	1,519.16
9	Other comprehensive income					
i.	Items that will not be reclassified subsequently to Profit or Loss					
ii.	Foreign Exchange Gain	0.90	1.20	-0.08	8.78	7.22
iii.	Actuarial Gain on Defined Plan Liability	0.18		8.03	0.18	8.03
iv.	Income tax on Actuarial Loss	-		-2.01		-2.01
	Income tax on Actuarial Loss	-0.05			-0.05	
v.	Actuarial Loss on Defined Plan Liability	-7.91	7.91			
vi.	Income tax on Actuarial Loss	1.98	-1.98			
10	Total Comprehensive Income for the Period (11+12)	267.40	144.94	111.49	515.98	1,520.36
	Earnings per share before exception items-					
	(1) Basic (in')	0.40	-0.22	0.17	0.77	2.28
	(2) Diluted (in')	0.39	-0.21	0.16	0.76	2.24
	Number of Shares	6,72,29,575	6,72,29,575	6,67,09,721	6,72,29,575	6,67,09,721
	Paid up Equity Share Capital	13,44,59,150	13,44,59,150	13,34,19,442	13,44,59,150	13,34,19,442
	Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-



CONSOLIDATED NOTES :-	
1	The 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 May 27, 2026.
2	The 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, 24,71,875 equity shares stood vested as on March 31, 2026. 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 March 31, 2026. 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 & 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 Financial Year ended March 31, 2026.</p> <p>The incremental impact consists of gratuity liability of Rs. 12.22 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	The Figures for the Quarter ended 31.03.2026 are the balancing figures between the audited financial figures for full year ended 31.03.2026 and for nine months period ended 31.12.2025.
7	Statutory Auditor, Patwa and Shah has carried out Audit on this Statement and expressed unmodified opinion on the financial statements.
8	The company is primarily enagedd in direct and contract manufacturing and accordinly company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.
9	As on March 31, 2026, 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.
10	The figures of the previous year and/ or period(s) have been regrouped wherever necessary.
	<p style="text-align: right;">By order of the Board of Directors Focus Lighting and Fixtures Limited</p> <p style="text-align: right;"> Mr. Chetan Navindra Shah Independent Director DIN: 08038633 (Authorized by Board of Directors)</p> <p style="text-align: right;"></p> <p>Place : Mumbai Date : May 27, 2026</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,

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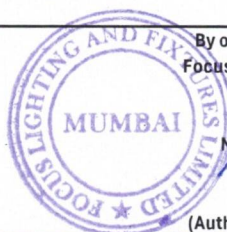
STATEMENT OF CONSOLIDATED CASH FLOW STATEMENT FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

		(Rs. In lakh)	
	Particulars	31-03-2026	31-03-2025
A.	Cash Flow from Operating Activities		
	Net profit before Tax as per Profit & Loss Account	766.64	1,686.52
	Adjusted for:		
	Depreciation	983.84	807.25
	Assets Write off	6.93	3.48
	Employee Benefit Expenses		8.03
	Provision for Doubtful Debts	54.17	47.95
	Provision for Diminution in Inventory Value	9.71	22.54
	(Profit)/Loss on sale of Assets	-1.71	3.41
	Dividend	0.11	331.05
	ESOP Expenses	25.50	81.57
	Finance Cost	134.64	99.91
	Operating Profit before Working Capital Changes	1,979.84	3,091.72
	Adjusted for:		
	(Increase)/ Decrease in Inventories	-512.79	-379.48
	(Increase)/ Decrease in Trade receivables	1,125.03	1,576.46
	(Increase)/ Decrease in Other Current assets	-547.61	-210.34
	(Increase)/ Decrease in Current Loans given	84.84	-70.12
	(Increase)/ Decrease in Other Non Current assets	-23.26	15.58
	(Increase)/ Decrease in Other Financial assets (non -current)	-8.27	6.60
	Increase/ (Decrease) in Provision (current)	-330.06	-0.14
	Increase/ (Decrease) in Trade Payables	288.74	-707.39
	Increase/ (Decrease) in Other Current Liabilities	328.85	23.18
	Increase/ (Decrease) in Other Non- current financial liabilities	-132.77	-26.06
	Increase/ (Decrease) in Other current financial liabilities	189.91	-125.65
	Increase/ (Decrease) in Provision (non-current)	60.26	40.27
	Increase/ (Decrease) in Short Term Borrowings	398.49	518.68
	(Increase)/ Decrease in Other Non-Current Assets		
		2,901.20	3,753.30
	Less: Taxes Paid	315.35	508.33
	Cash Flow from Operating Activities (A)	2,585.85	3,244.96
B.	Cash Flow from Investing Activities		
	Purchase of Fixed Assets	-1,946.27	-2,783.71
	Sales Proceeds form Fixed Assets	4.59	9.60
	FD with Banks and Other Investment	-24.01	225.78
	Currency Fluctuation	7.16	4.60
	Net Cash used in Investing Activities (B)	-1,958.52	-2,543.73
C.	Cash Flow from Financing Activities		
	Issue of Equity share Capital		
	Repayment/Received of long term Borrowings	-154.32	-54.56
	Repayment/Received of long term loans & advances	-9.27	-0.82
	Preferential Allotment of Shares and ESOP	65.50	96.12
	Finance Cost	-134.64	-99.91
	Dividend	-0.11	-331.05
	Currency Fluctuation		
	Net Cash used in Financing Activities (C)	-232.84	-390.22
	Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	394.48	311.01
	Opening Balance of Cash and Cash Equivalents	568.19	257.18
	Closing Balance of Cash and Cash Equivalents	962.67	568.19

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.
- 3 This is the cashflows Statement referred to in our report of even date.

Place : Mumbai
Date : May 27, 2026



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

Mr. Chetan Navindra Shah
Independent Director
DIN: 08038633

(Authorized by Board of Directors)



Patwa and Shah

Chartered Accountants

C/3, 704 Anushruti Tower, Behind Yanki Sizzler, Near Jain Temple, Thaltej, S.G. Highway, Ahmedabad-380054
Phone: +91 73839 93944, E-mail: patwaandshah@gmail.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF FOCUS LIGHTING AND FIXTURES LIMITED

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **FOCUS LIGHTING AND FIXTURES LIMITED** (the "Company"), for the quarter and year ended March 31, 2026 (the "Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- gives a true and fair view in conformity 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 (the "Act") read with relevant rules issued thereunder and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the quarter and year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the Standalone Financial Results

This Statement, which includes the Standalone financial results is the responsibility of the Company's Board of Directors, and has been approved by them for the issuance. The Statement has been compiled from the related audited Interim condensed standalone financial statements for the three months and year ended March 31, 2026. This responsibility includes preparation and presentation of the Standalone Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Ind AS, prescribed under Section 133 of 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.





Patwa and Shah

Chartered Accountants

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This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors is responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Standalone Financial Results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material





Patwa and Shah

Chartered Accountants

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uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Standalone Financial Results, including the disclosures, and whether the Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement to express an opinion on the Statement.

Materiality is the magnitude of misstatements in the Statement that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Statement may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statement.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

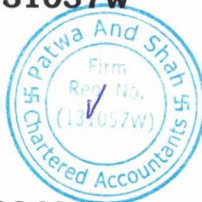
The standalone annual financial results include the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

**For Patwa and Shah
Chartered Accountants**

Firm's Registration No. 131057W

**Hardik Patwa
Partner**

**Membership Number- 132342
UDIN: 26132342MHEXWF9343**



Place: Mumbai

Date: May 27, 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

STANDALONE BALANCE SHEET FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

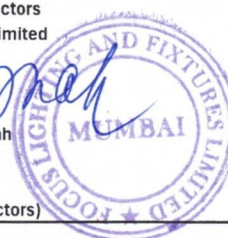
(Rs. in Lakhs)

Particulars	31-Mar-26	31-Mar-25
	(Audited)	(Audited)
ASSETS		
Non-Current Assets		
(a) Property, Plant and Equipments	3,672.36	3,590.28
(b) Capital Work-In-progress	3,150.89	2,194.18
(c) Intangible Asset		-
(d) Right-of-use Assets	116.43	219.76
(e) Financial Assets		-
(i) Investments	418.01	393.84
(ii) Trade receivables		-
(iii) Loans	376.67	325.67
(iv) Others Financial Assets	85.69	77.41
(f) Deferred Tax Assets (net)	250.01	185.44
(g) Other Non Current Assets	31.12	7.86
(h) Income Tax Asset (net)		
Total Non-Current Assets	8,101.18	6,994.44
Current Assets		
(a) Inventories	5,026.52	4,522.59
(b) Financial Assets		-
(i) Investments		-
(ii) Trade Receivables	3,906.24	3,230.55
(iii) Cash and Cash Equivalentents	66.02	184.60
(iv) Other Balances with Banks other then (iii) above		-
(v) Loans	69.32	146.86
(vi) Others		-
(c) Current Tax Assets (net)		-
(d) Other Current Assets	1,519.55	964.52
Total Current Assets	10,587.66	9,049.11
TOTAL ASSETS	18,688.84	16,043.55
EQUITY AND LIABILITIES		
Equity		
(a) Equity Share Capital	1,344.59	1,334.19
(b) Other Equity	10,812.66	10,218.84
Total Equity	12,157.26	11,553.04
LIABILITIES		
Non Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	890.68	1,058.14
(ii) Trade Payable		-
(iii) Other financial Liabilities	127.79	260.56
(b) Provisions	244.78	184.53
(c) Other Non-Current Liabilities		
(d) Deferred Tax Liabilities (net)		
Total Non-Current Liabilities	1,263.25	1,503.23
Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	1,016.32	617.83
(ii) Trade Payables	2,396.43	1,297.23
(iii) Other Financial Liabilities	559.28	350.02
(b) Provisions	25.31	34.20
(c) Other Current Liabilities	1,200.21	527.33
(d) Current Tax Liabilities (net)	70.77	160.67
Total Current Liabilities	5,268.33	2,987.28
TOTAL EQUITY AND LIABILITIES	18,688.84	16,043.55

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

Mr. Chetan Navindra Shah
Independent Director
DIN: 08038633

(Authorized by Board of Directors)



Place : Mumbai
Date : May 27, 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.

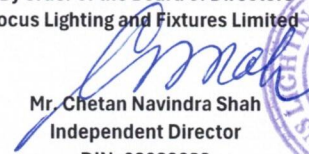
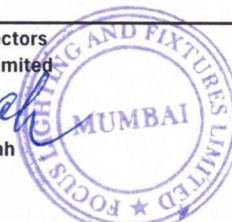
E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND FINANCIAL YEAR ENDED MARCH 31, 2026

(Rs. in Lakhs except EPS and Share Capital)

Particulars	Standalone				
	Quarter ended			Year Ended	
	31-03-2026	31-12-2025	31-03-2025	31-03-2026	31-03-2025
	Audited	Unaudited	Audited	Audited	Audited
1 Income					
Revenue from Operations	5,792.99	3,630.23	4,034.47	18,011.14	15,396.11
Other Income	-3.12	73.23	-1.63	126.13	845.01
Total Income	5,789.87	3,703.46	4,032.84	18,137.26	16,241.12
2 Expenses					
Cost of Materials Consumed	2,381.42	1,558.75	1,446.59	7,539.30	5,973.93
Purchase of stock in trade	1,082.78	476.32	850.92	2,850.77	2,639.56
Changes in Inventories of Finished Goods, Stock-in-Trade and Work-in-Progress	-27.22	-77.11	-61.31	-89.81	-5.82
Employee Benefits Expense	699.21	820.21	617.61	2,799.84	2,284.92
Finance costs	59.90	38.39	35.10	129.29	90.96
Depreciation and Amortisation Expenses	272.95	250.69	270.31	973.80	803.14
Other Expenses	967.50	644.31	729.98	3,167.39	2,596.68
Total Expenses	5,436.55	3,711.56	3,889.21	17,370.57	14,383.37
3 Profit / (loss) before exceptional items and tax (1-2)	353.32	-8.11	143.63	766.70	1,857.75
4 Exceptional item	-	12.22		12.22	
5 Profit / (loss) before tax(3-4)	353.32	-20.32	143.63	754.48	1,857.75
6 Tax Expenses					
- Current Tax	110.05	13.88	-4.44	254.65	471.77
- Previous Year Tax	-0.00	51.10	-0.00	51.21	-12.51
- Deferred Tax	15.86	23.19	3.14	64.57	38.62
Total Tax Expenses / (Income)	94.19	41.79	-7.58	241.29	420.64
7 Profit / (loss) for the period	259.13	-62.12	151.21	513.19	1,437.11
8 Other comprehensive income					
Items that will not be reclassified subsequently to Profit or Loss					
i Actuarial Gain on Defined Plan Liability	0.18			0.18	
ii Actuarial Loss on Defined Plan Liability	-7.91	7.91	8.03		8.03
Income tax on Actuarial Loss	-0.05			-0.05	
iii Income tax on Actuarial Loss	1.98	-1.98	-2.01		-2.01
9 Total Comprehensive Income for the Period (11+12)	265.20	-68.05	145.19	513.33	1,431.09
Reserves Excluding revaluation Reserves					
Earnings per share before exception items-					
(1) Basic (in')	0.39	-0.10	0.22	0.76	2.15
(2) Diluted (in')	0.39	-0.10	0.21	0.75	2.11
Number of Shares	6,72,29,575	6,72,29,575	6,67,09,721	6,72,29,575	6,67,09,721
Paid up Equity Share Capital	13,44,59,150	13,44,59,150	13,34,19,442	13,44,59,150	13,34,19,442
Paid-up Value per Equity Share	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-	Rs.2/-



Standalone Notes :-	
1	The 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 May 27, 2026.
2	The 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	<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, 24,71,875 equity shares stood vested as on March 31, 2026. 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 March 31, 2026. 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 & 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 Financial year ended March 31, 2026.</p> <p>The incremental impact consists of gratuity liability of Rs. 12.22 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	The Figures for the Quarter ended 31.03.2026 are the balancing figures between the audited financial figures for full year ended 31.03.2026 and for nine months period ended 31.12.2025
7	Statutory Auditor, Patwa and Shah has carried out Audit on this Statement and expressed unmodified opinion on the financial statements.
8	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.
9	The figures of the previous year and/ or period(s) have been regrouped wherever necessary.
	<p style="text-align: center;">By order of the Board of Directors Focus Lighting and Fixtures Limited</p> <p style="text-align: center;"> Mr. Chetan Navindra Shah Independent Director DIN: 08038633 (Authorized by Board of Directors)</p> <p>Place : Mumbai Date : May 27, 2026</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 AUDITED STANDALONE CASH FLOW FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026

Particulars	INR in Lakhs	
	31-Mar-2026	31-Mar-2025
A. Cash Flow from Operating Activities		
Net profit before Tax as per Profit & Loss Account	754.55	1,544.86
Adjusted for:		
Assets Write off	6.93	3.42
Depreciation	973.80	803.14
Profit & Loss on Sale of Assets	-1.71	3.41
Employee Benefit Expenses		8.03
Provision for Doubtful Debts	54.17	0.41
Provision for Diminution in Inventory Value	9.71	22.54
Dividend Paid	0.11	331.05
ESOP Expenses	25.50	81.57
Finance Cost	129.29	90.96
Operating Profit before Working Capital Changes	1,952.35	2,889.40
Adjusted for:		
(Increase)/ Decrease in Inventories	-513.65	-388.50
(Increase)/ Decrease in Trade receivables	-729.87	204.06
(Increase)/ Decrease in Other Current assets	-555.03	-217.85
Increase/ (Decrease) in Current Loans given	77.54	-32.15
Increase/ (Decrease) in Other Financial assets Non Current	-8.27	-2.26
Increase/ (Decrease) in Other Non-Current Assets	-23.26	15.58
Increase/ (Decrease) in Provision	-8.89	-17.03
Increase/ (Decrease) in Trade Payables	1,099.20	253.47
Increase/ (Decrease) in Short Term Borrowings	398.49	518.68
Increase/ (Decrease) in Other Current Liabilities	582.98	207.98
Increase/ (Decrease) in Other current financial liabilities	209.26	-7.54
Increase/ (Decrease) in Other non current financial liabilities	-132.77	-26.06
Increase/ (Decrease) in Non Current Provision	60.26	40.27
	2,408.34	3,438.05
Less: Taxes Paid	305.90	377.60
Cash Flow from Operating Activities (A)	2,102.44	3,060.45
B. Cash Flow from Investing Activities		
Purchase of Fixed Assets	-1,919.07	-2,755.34
FD with Banks	-24.18	225.45
Sale of Fixed Assets	4.59	0.22
Net Cash used in Investing Activities (B)	-1,938.65	-2,529.68
C. Cash Flow from Financing Activities		
Issue of Equity share Capital		
Repayment/Received of long term loans & advances	-51.00	-16.82
Long Term Borrowings	-167.46	-84.54
Dividend Paid	-0.11	-331.05
Finance Cost	-129.29	-90.96
Preferential Share Issue ESOP	65.50	96.12
		-
Net Cash used in Financing Activities (C)	-282.36	-427.26
Net Increase/(Decrease) in Cash and Cash Equivalents (A + B + C)	-118.57	103.52
Opening Balance of Cash and Cash Equivalents	184.60	81.08
Closing Balance of Cash and Cash Equivalents	66.02	184.60

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.

3. This is the cashflows Statement referred to in our report of even date.

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

Mr. Chetan Navindra Shah
Independent Director

DIN: 08038633

(Authorized by Board of Directors)

Place : Mumbai

Date : May 27, 2026

