

FOCUS LIGHTING AND FIXTURES PTE LTD

1 NORTH BRIDGE ROAD, #07-10, HIGH STREET CENTRE, SINGAPORE -179094

BALANCE SHEET AS AT MARCH 31, 2025 (AUDITED)

(In INR)

Particulars	Notes	March 31, 2025	March 31, 2024
ASSETS			
Non-Current Assets			
(a) Property, Plant and Equipments		-	-
(b) Capital Work-In-progress		-	-
(c) Other Non Current Assets		-	-
(d) Income Tax Asset (net)		-	-
Total Non-Current Assets		-	-
Current Assets			
(a) Inventories		-	-
(b) Financial Assets			
(i) Investments			
(ii) Trade Receivables	1	15,58,52,511	32,58,93,040
(iii) Cash and Cash Equivalents	2	3,61,90,094	98,63,638
(c) Other Current Assets		-	-
Total Current Assets		19,20,42,605	33,57,56,678
TOTAL ASSETS		19,20,42,605	33,57,56,678
EQUITY AND LIABILITIES			
Equity			
(a) Equity Share Capital	3	26,37,551	26,37,551
(b) Other Equity	4	4,00,64,705	12,23,86,424
(C) Share Warrant			
Total Equity		4,27,02,256	12,50,23,975
LIABILITIES			
Non Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	5	91,42,098	1,19,90,180
(ii) Trade Payable			
(b) Other Non-Current Liabilities			
Total Non-Current Liabilities		91,42,098	1,19,90,180
Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings		-	-
(ii) Trade Payables	6	11,84,87,574	18,17,14,842
(iii) Other Financial Liabilities	7	6,96,901	
(c) Other Current Financial Liabilities	8	6,80,424	1,70,27,681
(d) Current Tax Liabilities (net)	9	2,03,33,351	-
Total Current Liabilities		14,01,98,251	19,87,42,523
TOTAL EQUITY AND LIABILITIES		19,20,42,605	33,57,56,678
The accompanying notes form 1 to 15 an integral part of the Financial Statements		-	-

For Focus Lighting And Fixtures PTE LTD

Mr. Amit Vinod Sheth
Director



FOCUS LIGHTING AND FIXTURES PTE LTD

1 NORTH BRIDGE ROAD, #07-10, HIGH STREET CENTRE, SINGAPORE -179094
PROFIT AND LOSS ACCOUNT AS AT MARCH 31, 2025 (AUDITED)

(In INR)

Particulars	Notes	March 31, 2025	March 31, 2024
Revenue from Operations	10	2,14,20,302	33,66,20,217
Other Income	11	24,33,175	35,51,576
TOTAL INCOME		2,38,53,477	34,01,71,793
EXPENSES			
Cost of Raw Materials Consumed			
Purchase of Traded Goods	12	1,35,91,975	19,51,83,909
Changes in inventories of Finished Goods,	13	-	3,71,499
Employee Benefits Expense			-
Finance costs	14	8,30,811	7,70,050
Depreciation and Amortization Expense			-
Other Expenses	15	89,10,237	34,99,176
TOTAL EXPENSES		2,33,33,023	19,98,24,634
Profit Before Exceptional Items and Tax		5,20,454	14,03,47,160
Exceptional Items			
Profit Before Tax		5,20,454	14,03,47,160
Tax Expenses			
Current Tax		30,842	
Profit for the year		4,89,612	14,03,47,160
Other Comprehensive Income			
Items that will not be reclassified subsequently			
Actuarial Gain on Defined Plan Liability			
Income tax on Actuarial Loss			
Actuarial Loss on Defined Plan Liability			
Income tax on Actuarial Loss			
Total Comprehensive Income Net of Tax		4,89,612	14,03,47,160
Earnings per share before exception items-			
(1) Basic (in')			
(2) Diluted (in')			
Earnings per share before exception items-			
(1) Basic (in')			
(2) Diluted (in')			

The accompanying notes form 1 to 15 an integral part of the Financial Statements

For Focus Lighting And Fixtures PTE LTD


Mr. Amit Vinod Sheth
Director



Annexures forming Part of Financial Statements

Current Assest

Note 1: Trade receivables

Particulars	March 31, 2025	March 31, 2024
Trade receivables outstanding for a period exceeding six		
Secured, considered good		
Unsecured, considered good	15,41,83,985	
Other Trade receivables		
Secured, considered good		
Unsecured, considered good	64,22,204	32,58,93,040
Less : Less: Allowance for Credit Losses (RDD)	47,53,678	
TOTAL	15,58,52,511	32,58,93,040

Note 2: Cash and Cash Equivalents

Particulars	March 31, 2025	March 31, 2024
Balances with Bank		
in current accounts	3,61,90,043	98,63,588
Remittance in Transit		
Cash on Hand	51	51
TOTAL	3,61,90,094	98,63,638

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

Note 3: Equity Share Capital

Particulars	March 31, 2025	March 31, 2024
Authorised Capital		
50000 Equity Share of ` Rs.1/- Each	26,37,551	26,37,551
Issued, Subscribed and Paid Up Capital		
1 Equity Share of ` Rs.1/- Each	26,37,551	26,37,551
TOTAL	26,37,551	26,37,551

Note 4 :- Other Equity

Particulars	March 31, 2025	March 31, 2024
Profit and Loss Opening	12,23,86,424	-1,78,46,176
Amount Transferred From Statement of P&L	4,89,612	14,03,47,160
	12,28,76,036	12,25,00,984
Exchange Profit / Loss on Consolidation	6,50,978	-1,14,560
Dividend paid to Focus Lighting & Fixtures Limited (WOS)	-6,26,17,500	
Ajustment Last Year Provision	-2,08,44,808	
TOTAL	4,00,64,705	12,23,86,424

Financial Liability Non- Current

Note 5: Borrowings

Particulars	March 31, 2025	March 31, 2024
Focus Lighting & Fixtures Ltd	91,42,098	1,19,90,180
TOTAL	91,42,098	1,19,90,180



Note 6: Trade Payables

Particulars	March 31, 2025	March 31, 2024
Due to Micro, Small and Medium Enterprise		
Others -Trade Payables	11,84,87,574	18,17,14,842
TOTAL	11,84,87,574	18,17,14,842

Note 7: Financial Liabilities

Particulars	March 31, 2025	March 31, 2024
(a) Creditors for Expenses	6,96,901	
TOTAL	6,96,901	-

Note 8: Other Current Financial Liabilities

Particulars	March 31, 2025	March 31, 2024
Advance from Customers	1,28,133	19,08,463
Outstanding Expenses	63,800	
Statutory Dues Payable	4,88,491	1,51,19,218
TOTAL	6,80,424	1,70,27,681

Note 9: Current Tax Liabilities - (Net)

Particulars	March 31, 2025	March 31, 2024
Provision for Income tax Net Of Taxes paid	2,03,33,351	
TOTAL	2,03,33,351	

Note 10: Revenue from Operations

Particulars	March 31, 2025	March 31, 2024
Sales and other Operating Income		
Domestic	1,36,86,577	32,38,82,124
Exports	77,33,725	1,27,38,093
Sale of Products	2,14,20,302	33,66,20,217

Note 11: Other Income

Particulars	March 31, 2025	March 31, 2024
Other Non-Operating Income		
Miscellaneous Receipt		58,672
Freight & Transportation, Loading & Unloading	23,91,954	34,92,904
Gain on Financial Assets		
Foreign Exchange Fluctuation	41,221	
	24,33,175	35,51,576

Note 12: Purchase of Traded Goods

Particulars	March 31, 2025	March 31, 2024
Purchase of Stock in Trade		
- Domestic		17,62,94,322
- Import	1,35,91,975	1,88,89,587
Purchase of Stock in Trade	1,35,91,975	19,51,83,909



Note 13: Changes in inventories of Finished Goods and Traded Goods

Particulars	March 31, 2025	March 31, 2024
Opening		
Stock in Trade		3,71,499
	-	3,71,499
Closing		
Stock in Trade		-
	-	-
Increase/Decrease		
Stock in Trade	-	3,71,499
Sale of Products	-	3,71,499

Note 14: Finance costs

Particulars	March 31, 2025	March 31, 2024
Interest Expenses		
Interest on Loan	7,25,054	6,73,593
Bank Charges	1,05,757	96,456
	8,30,811	7,70,050

Note 15: Other Expenses

Particulars	March 31, 2025	March 31, 2024
Administrative Expenses		
Telephone expenses	1,08,403	
Director Fees	2,19,600	1,72,835
Design Fee & Advisory charges	18,72,544	22,82,160
Audit Fees Remuneration - Statutory	4,77,225	
Office Expenses		27,788
Secretarial Expenses	91,500	3,43,469
Legal And Professional Charges	8,76,910	49,400
	36,46,182	28,75,651

Particulars	March 31, 2025	March 31, 2024
Selling and Distribution Expenses		
Discount and rate Difference	3,59,082	5,73,641
Foreign Currency Fluctuation		49,884
Miscellaneous Expenses	64,416	
Freight Export	86,878	
Provision for Doubtful Debtors	47,53,678	
	52,64,055	6,23,524

	89,10,237	34,99,176
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