AMINES & PLASTICIZERS LIMITED

Reg. Office Add: T-11, Third Floor, Grand Plaza, Paltan Bazar, G.S.Road, Guwahati – 781008, Assam
Corp. Office Add: 'D' Building, 6th Floor, Shivsagar Estate, Dr. Annie Besant Road, Worli, Mumbai - 400 018
CIN : L24229AS1973PLC001446 ||email: cs@amines.com|| website: www.amines.com|| Tel. 022 62211000|| Fax : 022 24938162
Extract of the Unaudited Standalone and Consolidated Financial Results for the Quarter and Half Year ended 30th September, 2026

(₹. in lakhs except EPS)

PARTICULARS	Standalone				Consolidated			
	Quarter ended		Half Year ended	Year ended	Quarter ended		Half Year ended	Year ended
	30-Sep-26 Unaudited	30-Sep-25 Unaudited	30-Sep-26 Unaudited	31-Mar-26 Audited	30-Sep-26 Unaudited	30-Sep-25 Unaudited	30-Sep-26 Unaudited	31-Mar-26 Audited
Total Income from operations	14,910.72	13,297.47	29,982.65	57,138.17	15,004.03	13,321.98	30,076.43	57,174.98
Net Profit for the period (before Tax, Exceptional and /or Extraordinary items)	1,035.41	809.90	2,313.56	4,931.46	1,122.23	821.17	2,396.15	4,936.64
Net Profit for the period before tax (after Exceptional and /or Extraordinary items)	1,035.41	809.90	2,313.56	4,931.46	1,122.23	821.17	2,396.15	4,936.64
Net Profit for the period after tax (after Exceptional and/or Extraordinary items)	746.23	605.31	1,697.04	3,647.99	833.05	616.58	1,779.63	3,653.17
Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	741.04	598.59	1,686.60	3,627.12	839.43	616.46	1,786.18	3,637.49
Equity Share Capital (Paid-up)	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40	1,100.40
Reserves (excluding Revaluation Reserve) as shown in the Audited Balance Sheet of the previous year	-		-	27,713.87	-	-	-	28,125.28
Earnings Per Share (₹ 2/- each) (for continuing and discontinued operations) -								
a)Basic	1.36	1.10	3.08	6.63	1.51	1.12	3.23	6.64
b)Diluted	1.36	1.10	3.08	6.63	1.51	1.12	3.23	6.64

Notes:
1 The above is an extract of the detailed format of the Unaudited (Standalone and Consolidated) Financial Results for the Quarter and Half Year ended 30th September, 2026 ("Results") filed with the Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of above extract of the Unaudited Financial Results, together with the Limited Review Report issued by the Statutory Auditors are available on the websites of the Stock Exchanges(s) i.e. www.bseindia.com and www.nseindia.com and being made available at Company's website at https://www.amines.com/financial-result.html and can also be accessed at https://www.amines.com/pdf/financial-result/2026-27/unaudited-financial-results-standalone-and-consolidated-for-the-quarter-and-half-year-ended-september-30-2026.pdf
2 The above Results have been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their respective meetings held on 04th November, 2026.
3 The detailed Unaudited Financial Results can be accessed by scanning the QR code given herewith:

For Amines & Plasticizers Limited
Sd/-
Hemant Kumar Ruia
Chairman & Managing Director
DIN: 00029410

Place : Mumbai
Date : November 04, 2026

PNB FINANCE AND INDUSTRIES LIMITED

Corporate Identity Number : L65929DL1947PLC001240
Regd.Office: 2nd Floor, Property No. 3/8, Asaf Ali Road, New Delhi – 110002
(Formerly at : Ist Floor, Express Building, 9-10 , Bahadur Shah Zafar Marg, New Delhi - 110 002)
Phone :- 7303495375, E-Mail- pnbfinanceindustries@gmail.com, Website -www.pnbfinanceandindustries.com

Extract of Unaudited Consolidated Financial Results for the Quarter and half year ended Sept 30, 2026

(Rupees in Lakhs except per share data)

S. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	Total Income from Operations	773.70	73.68	758.23	847.38	1,374.37	1,699.87
2	Net Profit/(Loss) for the period (before Tax, Exceptional and/or Extraordinary Items)	750.25	33.84	706.26	784.09	1,288.93	1,546.03
3	Net Profit /(Loss) for the period before tax (after Exceptional and/or Extraordinary Items)	750.25	33.84	706.26	784.09	1,288.93	1,533.96
4	Net Profit/(Loss) for the period after tax (after Exceptional and/or Extraordinary Items)	563.73	26.47	533.40	590.20	1,031.84	1,238.96
5	Total Comprehensive income for the period [Comprising Profit/(Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	307.55	4,063.85	24,655.07	4,371.40	29,647.13	21,411.10
6	Equity Share Capital (Face value Rs.10 per share)	320.00	320.00	320.00	320.00	320.00	320.00
7	Other Equity (at the end of the year)						3,50,579.91
8	Earnings per share of Rs 10 each						
	1. Basic (In Rs.)	17.61	0.83	16.67	18.44	32.25	38.72
	2. Diluted (In Rs.)	17.61	0.83	16.67	18.44	32.25	38.72

Notes:
1 The above Unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on November 05, 2026. The Statutory Auditors have carried out a Limited Review of the above financial results for the Quarter and half year ended September 30, 2026.
2 The above is an extract of the detailed format of Quarterly financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Other Disclosure Requirements) Regulations, 2015. The full format of the above financial Results of the Company are available on the website of the Company and has also been sent to The Calcutta Stock Exchange Limited on November 05, 2026.
3 Key number of the Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2026 are given below :

(Rupees in Lakhs except per share data)

Particulars	Quarter ended			Half Year Ended		Year ended
	September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Total income from operations	748.78	66.54	735.34	815.32	1,341.16	1,649.17
Net Profit/(Loss) for the period before tax	725.61	27.21	683.40	752.82	1,255.90	1,487.93
Net Profit/(Loss) for the period after tax	542.95	20.89	513.19	563.84	1,003.97	1,196.66
Total Comprehensive Income for the period	-1,322.11	3,464.05	12,568.35	2,141.94	17,062.90	7,685.48

4 The figures of the corresponding quarter have been regrouped/reclassified, wherever necessary to confirm to current quarter classification/presentation.

By Order of the Board of Directors
for PNB Finance and Industries Limited
Rakesh Dhamani
Director
DIN: 07065199

Place : New Delhi
Date : November 05, 2026.

VASTU HOUSING FINANCE CORPORATION LIMITED

Registered Office: 203/204,"A" Wing, 2nd Floor, Navbharat Estates, Zakaria Bunder Road, Sewri (West), Mumbai 400015
CIN: U65922MH2005PLC272501 Tel: 022 2419 0911 Website : www.vastuhfc.com

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in lakh)

Sr. No.	Particulars	Standalone			
		Quarter ended 30.09.2026	Quarter ended 30.09.2025	Half Year ended 30.09.2026	Year ended 31.03.2026
		(Audited)	(Audited)	(Audited)	(Audited)
1	Total income from operations	38,494.68	37,309.42	74,212.55	143,666.90
2	Net profit / (loss) for the period (before tax, exceptional and/or extraordinary items)	12,328.17	14,696.73	21,922.73	51,613.21
3	Net profit / (loss) for the period before tax (after exceptional and/or extraordinary items)	12,328.17	14,696.73	21,922.73	51,613.21
4	Net profit / (loss) for the period after tax (after exceptional and/or extraordinary items)	9,666.07	11,484.74	17,145.76	40,424.14
5	Total comprehensive income for the period [comprising profit/ (loss) for the period (after tax) and other comprehensive income (after tax)]	9,725.02	11,605.72	16,874.06	40,608.75
6	Paid-up equity share capital	68,927.69	68,927.69	68,927.69	68,927.69
7	Reserves (excluding revaluation reserves)	200,805.47	161,666.20	200,805.47	183,022.84
8	Securities premium account	161,927.24	161,927.24	161,927.24	161,927.24
9	Net worth	431,660.40	392,521.13	431,660.40	413,877.77
10	Paid up debt capital/outstanding debt	678,842.82	560,220.30	678,842.82	594,955.46
11	Outstanding redeemable preference shares	-	-	-	-
12	Debt equity ratio	1.57	1.43	1.57	1.44
13	Earnings per share (of ₹ 5/- each) (not annualised for the interim period)				
	Basic EPS (in ₹)	0.70	0.83	1.24	2.93
	Diluted EPS (in ₹)	0.67	0.81	1.19	2.81
14	Capital redemption reserve	N.A.	N.A.	N.A.	N.A.
15	Debenture redemption reserve	N.A.	N.A.	N.A.	N.A.
16	Debt service coverage ratio	N.A.	N.A.	N.A.	N.A.
17	Interest service coverage ratio	N.A.	N.A.	N.A.	N.A.

Notes:
a) The above is an extract of the detailed format of quarter and half year ended audited financial results filed with the BSE Limited under Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the quarter and half year ended financial results are available on the websites of BSE Limited and the Company at www.bseindia.com and www.vastuhfc.com respectively.
b)For the other line items referred in regulation 52 (4) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, pertinent disclosures have been made to the BSE Limited and can be accessed at www.bseindia.com. The additional disclosures applicable to the Company under regulation 52(4) of SEBI LODR are stated below:

Sr. No.	Particulars	Quarter ended 30.09.2026	Half Year ended 30.09.2026
1	Total debts to total assets (%)	59.63%	59.63%
2	Operating margin (%)	32.03%	29.54%
3	Net profit margin (%)	25.06%	23.01%
4	Gross NPA (%)	1.56%	1.56%
5	Net NPA (%)	1.17%	1.17%
6	Liquidity coverage ratio (%)	298%	298%
7	Provision coverage ratio (%)	57.57%	57.57%
8	Security cover (Debt) (no. of times)	1.11	1.11

c) Figures of the previous period/year have been regrouped / reclassified wherever necessary to conform to current period/year classification / disclosure.

For Vastu Housing Finance Corporation Limited
Sd/
Sandeep Menon
MD & CEO
(DIN : 02032154)

Place : Mumbai
Date : November 05, 2026

ASPINWALL AND COMPANY LIMITED

CIN: L74999KL1920PLC001389
Registered Office: Aspinwall House, T.C.No. 24/2269 (7), Kawdiar-Kuravankonam Road, Kawdiar, Thiruvananthapuram- 695003
Phone: 0471-2738900; Website: www.aspinwall.in; Email: investors@aspinwall.in

Extract of Financial Results for the quarter and six months ended 30 September 2026

Rs. in Lakhs

	Particulars	Standalone					Consolidated				
		For the quarter ended		For the six months ended		For the year ended	For the quarter ended		For the six months ended		For the year ended
		30 September 2026 (Un-audited)	30 September 2025 (Un-audited)	30 September 2026 (Un-audited)	30 September 2025 (Un-audited)	31 March 2026 (Audited)	30 September 2026 (Un-audited)	30 September 2025 (Un-audited)	30 September 2026 (Un-audited)	30 September 2025 (Un-audited)	31 March 2026 (Audited)
1.	Total income from operations	10,392	8,116	21,618	17,008	41,272	10,678	8,393	22,157	17,502	42,242
2.	Net profit/ (loss) for the period/ year before exceptional items and tax	331	(323)	191	(773)	914	384	(249)	330	(646)	1,039
3.	Net profit/ (loss) for the period/year before tax, after exceptional items	331	253	191	(197)	1,399	384	327	330	(70)	1,520
4.	Net profit/ (loss) for the period/year after exceptional items and tax	320	225	186	(141)	1,252	360	280	290	(47)	1,316
5.	Total comprehensive income/ (loss) for the period/ year [comprising of profit/ (loss) for the period/ year after tax and other comprehensive income/ (loss) for the period/year after tax]	351	193	219	(181)	1,271	390	248	322	(88)	1,335
6.	Equity share capital [Face value of Rs.10 each]	782	782	782	782	782	782	782	782	782	782
7.	Reserves [excluding revaluation reserve] as shown in the audited balance sheet of the year					18,498					19,308
8.	Earnings per share [of Rs.10 each] [in Rs.] -Basic and diluted [not annualised for the quarters and six months ended]	4.09	2.88	2.38	(1.80)	16.01	4.60	3.58	3.71	(0.60)	16.83

Note:
1. The above is an extract of the detailed format of the financial results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.The full format of the financial results are available on the website of the Stock Exchange, www.nseindia.com and is also available on the Company's website, www.aspinwall.in.
2. Prior period/ year figures have been reclassified wherever required to confirm to the classification of the current period/ year.

Kochi
04 November 2026

By Order of the Board
Rama Varma
Managing Director
DIN: 00031890

STEL Holdings Limited

CIN: L65993KL1990PLC005811 | **Regd. Office** : 24/1624, Bristow Road, Willingdon Island, Cochin - 682003, Kerala. **Email**: secretarial@stelholdings.com, **Website** : www.stelholdings.com

EXTRACT OF STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

₹ in lakhs; except EPS and unless otherwise stated

	PARTICULARS	STANDALONE				CONSOLIDATED			
		QUARTER ENDED		HALF YEAR ENDED	YEAR ENDED	QUARTER ENDED		HALF YEAR ENDED	YEAR ENDED
		30 Sept.2026	30 Sept.2025	30 Sept.2026	31 March 2026	30 Sept.2026	30 Sept.2025	30 Sept.2026	31 March 2026
		UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED
1	Total Income from Operations	2,651.20	926.55	2,660.99	2,743.21	2,651.20	926.55	2,660.99	2,743.21
2	Net Profit / (Loss) from Ordinary activities before Tax	2,632.02	907.56	2,619.89	2,664.91	2,631.83	907.33	2,619.59	2,663.88
3	Net Profit / (Loss) for the period after Tax	1,967.03	665.80	1,954.08	1,986.44	1,966.84	664.52	1,953.78	1,985.41
4	Total comprehensive income/(loss) for the period (comprising profit/(loss) and other comprehensive income / (loss)for the period)	(10,726.59)	(9,686.53)	2,961.55	(14,364.73)	(10,726.78)	(9,687.81)	2,961.25	(14,365.75)
5	Equity Share Capital	1,845.54	1,845.54	1,845.54	1,845.54	1,845.54	1,845.54	1,845.54	1,845.54
6	Reserves (Excluding Revaluation Reserve)	-	-	-	1,59,115.31	-	-	-	1,59,103.43
7 (i)	Earnings Per Share (before extraordinary items) (of ₹10 each) Basic & Diluted	10.66	3.61	10.59	10.76	10.66	3.6	10.59	10.76
7 (ii)	Earnings Per Share (after extraordinary items) (of ₹10 each) Basic & Diluted	10.66	3.61	10.59	10.76	10.66	3.6	10.59	10.76

Notes:-
1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 04, 2026. The consolidated Financial Results for the three months and half year ended September 30, 2026 has been compiled by the management in accordance with Ind AS and have not been subjected to audit.
2. The above is an extract of the detailed format of Quarter and Half year ended Financial Results filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. The detailed financial results are available on the website of the stock exchanges i.e www.bseindia.com & www.nseindia.com and on the Company's website (www.stelholdings.com) The same can be accessed by scanning the QR Code provided below:

For and on behalf of the Board of Directors
Sd/-
Abraham Ittyipe
(DIN 02717344)
Whole-time Director

Cochin
November 04, 2026

JITF INFRALOGISTICS LIMITED

CIN - L60231UW2008PLC260579
Regd. Office: A-1, UPSIDC Indl. Area, Nandgaon Road, Kosi Kalan, Kosi Kalan, Chhata, Mathura (U.P.)-281403
Corp. Office: Jindal ITF centre, 28, Shivaji Marg, New Delhi- 110015

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ Lacs)

S. No.	Particulars	Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year ended	Quarter Ended			Half Year Ended		Year ended
		30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited	30.09.2026 Unaudited	30.06.2026 Unaudited	30.09.2025 Unaudited	30.09.2026 Unaudited	30.09.2025 Unaudited	31.03.2026 Audited
1	Total Income from operations	101.40	95.23	80.11	196.63	162.18	353.43	73,676.97	67,649.76	54,834.22	141,326.73	110,797.85	285,399.91
2	Net Profit/(loss) before tax and share of profit/(loss) of joint venture and exceptional items	6.98	7.99	4.07	14.97	13.93	29.76	2,087.32	3,376.72	48.76	5,464.04	1,482.15	10,059.93
3	Net Profit/(loss) before tax and after share of profit/(loss) of joint venture and exceptional items	6.98	7.99	4.07	14.97	13.93	29.76	(372.37)	916.94	50.83	544.57	1,480.17	5,538.30
4	Net Profit/ (Loss) for the period/year after Tax (after Exceptional items)	5.23	5.85	3.04	11.08	10.42	22.51	(1,266.87)	(208.28)	(1,598.77)	(1,475.15)	(2,069.62)	(993.47)
5	Total Comprehensive Income for the period/year [Comprising Profit/(Loss) for the period/year (after tax) and Other Comprehensive income (after tax)]	5.23	5.85	3.04	11.08	10.42	22.79	(1,251.13)	(271.72)	(1,631.82)	(1,522.85)	(2,117.41)	(1,005.66)
6	Paid up Equity Share Capital	514.07	514.07	514.07	514.07	514.07	514.07	514.07	514.07	514.07	514.07	514.07	514.07
7	Reserves (excluding Revaluation Reserve) as at Balance Sheet date	-	-	-	-	-	31,564.61	-	-	-	-	-	(51,841.88)
8	Earnings Per Share (of ₹ 2/- each) (*Not annualised)												
	(1) Basic (₹)	0.02*	0.023*	0.012*	0.04	0.04	0.09	-5.01*	-2.13*	-6.97*	(7.15)	(11.30)	(18.73)
	(2) Diluted (₹)	0.02*	0.023*	0.012*	0.04	0.04	0.09	-5.01*	-2.13*	-6.97*	(7.15)	(11.30)	(18.73)

Note:
1. The above is an extract of the detailed format of Standalone and Consolidated financial results for the quarter and half year ended on 30th September, 2026 filed with the Stock Exchanges under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Standalone and Consolidated results for the quarter ended and half year ended on 30th September, 2026 are available on the websites of stock exchanges (www.nseindia.com/www.bseindia.com) and on the Company's website (www.jindalinfralogistics.com).

Scan QR code to view Results

On behalf of Board of Director of JITF Infralogistics Limited
Sd-
Amarendra Kumar Sinha
Whole Time Director
DIN : 08190565

Place : New Delhi
Date : November 5, 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.
Tel. No.: +91 22 2686 5671-6; E-mail: info@pluslighttech.com; Website: www.focuslightingandfixtures.com

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE SECOND QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(Rs. in Lakhs except EPS)

Sr. No.	Particulars	CONSOLIDATED						STANDALONE					
		Quarter Ended			Six Month Ended		Year Ended	Quarter Ended			Six Month Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Total Income from Operations	5,835.93	4,886.49	4,877.33	10,722.42	9,022.06	18,777.97	5,566.80	4,605.20	4,507.88	10,172.00	8,587.92	18,011.14
2	Net Profit / (Loss) for the period (before tax, exceptional and/or extraordinary items)	326.05	389.60	230.39	715.65	493.69	770.01	283.55	385.06	218.80	668.61	421.48	766.70
3	Net Profit / (Loss) for the period before tax (after exceptional and/or extraordinary items)	326.05	389.60	230.39	715.65	493.69	757.80	283.55	385.06	218.80	668.61	421.48	754.48
4	Net Profit / (Loss) for the period after tax (after exceptional and/or extraordinary items)	295.44	286.81	171.08	582.24	386.86	507.07	216.48	282.41	161.02	498.89	316.18	513.19
6	Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax))	323.72	286.19	171.28	609.91	393.52	515.98	230.19	271.89	161.02	502.08	316.18	513.33
7	Equity Share Capital	1,347.09	1,347.09	1,342.72	1,347.09	1,344.59	1,344.59	1,347.09	1,347.09	1,342.72	1,347.09	1,344.59	1,344.59
8	Reserves (excluding revaluation reserve) as shown in the Audited Balance Sheet of the previous year	-	-	-	0	0	13,289.51	-	-	-	-	-	10,812.66
9	Earnings Per Share (Face Value per Equity Share) (not annualized) (In Rupees)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
(i)	Basic	0.48	0.42	0.26	0.91	0.59	0.77	0.34	0.40	0.24	0.75	0.47	0.76
(ii)	Diluted	0.48	0.42	0.25	0.91	0.58	0.76	0.34	0.40	0.24	0.75	0.46	0.75

Notes :- Consolidated & Standalone
1. The above Unaudited Consolidated and 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 Consolidated and Standalone financial results for the second quarter and half year ended September 30, 2026.
2. The above Un-audited Consolidated and 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 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.
9. The figures of the previous year and/ or period(s) have been regrouped wherever necessary.
10. The above is an extract of the detailed format of Unaudited Consolidated and Standalone Financial Results for the second quarter and half year ended September 30, 2026, filed with the Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Consolidated and Standalone Financial Results for the second quarter and half year ended September 30, 2026 is available on the Stock Exchange Website at www.nseindia.com and on the Company's website at www.focuslightingandfixtures.com. The same can be accessed by scanning the QR Code provided below:

By order of the Board of Directors
Focus Lighting And Fixtures Limited
Sd/-
Amit Vinod Sheth
Managing Director
DIN: 01468052

Place : Mumbai
Date : November 05, 2026