05th September, 2026

To,
BSE Limited
Phiroze Jeejeebhoy towers,
Dalal Street,
Mumbai-400 001, Maharashtra

Scrip ID/ Code: FOCUS/543312
Sub : Annual Report together with the Notice of 19th Annual General Meeting of the Company for the financial year 2025-26 in Compliance under Regulation 30 & 34 of SEBI (LODR) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 30 read with Para A of Part -A of Schedule -III & Regulation 34 of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015, we attach herewith the Annual report for the Financial Year 2025-26 of the Company together with the Notice of 19th Annual General Meeting, scheduled to be held on Monday, 28th September, 2026 at 04:00 PM. at the Registered office of the Company.

The Annual Report together with the Notice is also available on the website of the Company www.focusbsl.com.

We request you to kindly acknowledge this and update in your records.

Thanking You,

Yours faithfully,

For FOCUS BUSINESS SOLUTION LIMITED

ANSHUL MEHRA Digitally signed by ANSHUL MEHRA
Date: 2026.09.05 18:33:45 +05'30'

Anshul Mehra
Company Secretary & Compliance Officer
ACS No: 78188

Encl: As above

focus
business solution limited.
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Focus Business Solution Limited.
CIN : L74140GJ2006PLC049345
Registered Office : 702 -703, Rajhans Complex, Nr, Nirmal Hospital, Ring Road, Surat - 395002. Tel.: +261 4002823
Web : www.focusbsl.com | focusbsl2006@gmail.com

focus
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the possibilities are infinite.

Provide Solutions for all Industries

19th

ANNUAL REPORT

2025-2026

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CORPORATE INFORMATION

Name of the Company	FOCUS BUSINESS SOLUTION LIMITED
CIN	L74140GJ2006PLC049345
Financial year	2025-26
Telephone No.	0261-4002823
Email id	Focusbsl2006@gmail.com
Website	www.focusbsl.com
Registered office	703 Rajhans Complex, NR. Kadiwala School, Ring Road Surat-395002

BOARD OF DIRECTORS

SR. NO	NAME OF THE DIRECTOR	DESIGNATION
1.	Mr. Mohamedamin Mohammad Nathani	Whole Time Director
2.	Mr. Mohamedyaseen Muhammadbhai Nathani	Managing Director & Chairman
3.	Ms. Saba Banu Bawani	Woman-Non-Executive Independent Director
4.	Mr. Pareshkumar Arjanbhai Patel	Non-Executive Independent Director
5.	Mr. Tushar Mohanlal Mistry	Non-Executive Independent Director

Chief Financial Officer	Mr. Mohammed Ilyas Shaikh	
Company Secretary and Compliance Officer	Mr. Anshul Mehra	
Statutory auditor	M/s Kansariwala & Chevli , Chartered Accountants	
Internal auditor	M/s Jariwala & Associates , Chartered Accountants	
Secretarial auditor	M/s. JDM and Associates LLP Practicing Company Secretary	
Registrar and share Transfer agent	Purva Sharegistry (India)Private Limited 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Opp. Kasturba Hospital Lane,Lower Parel (E) Mumbai – 400011, Tel: 022 2301 2518 / 8261, Email: support@purvashare.com Website: www.purvashare.com	
Banker	ICICI Bank Ltd. Shree Shyam Chambers, Ring Road.	STATE BANK OF INDIA Maan Darwaja, Ring Road
Listing Details	BSE Limited: SME Platform W.e.f (13th July, 2021)	

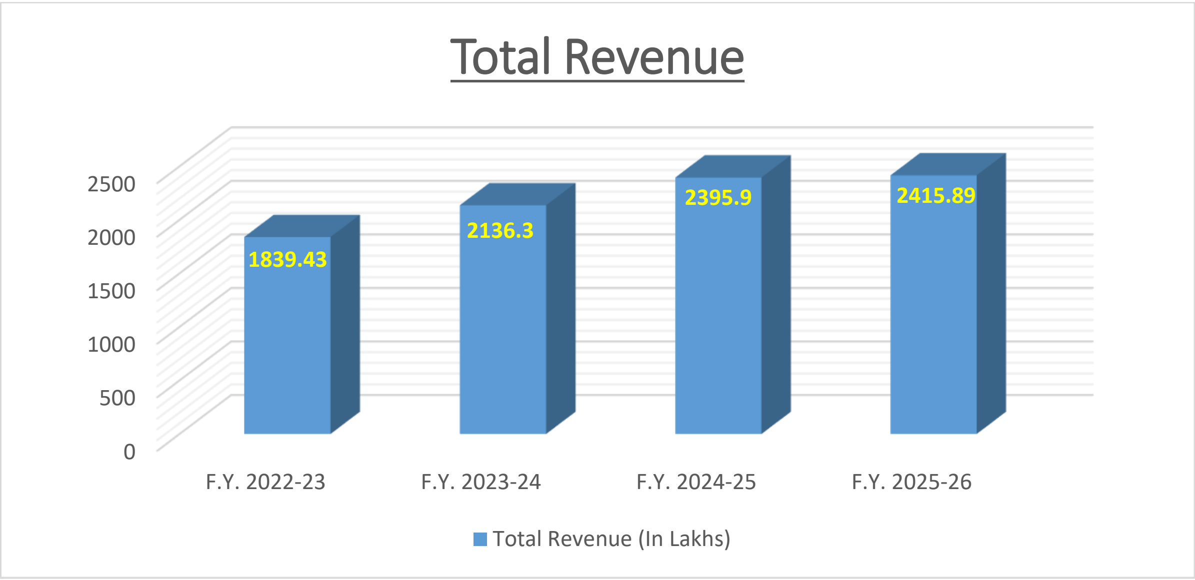
Financials Performance

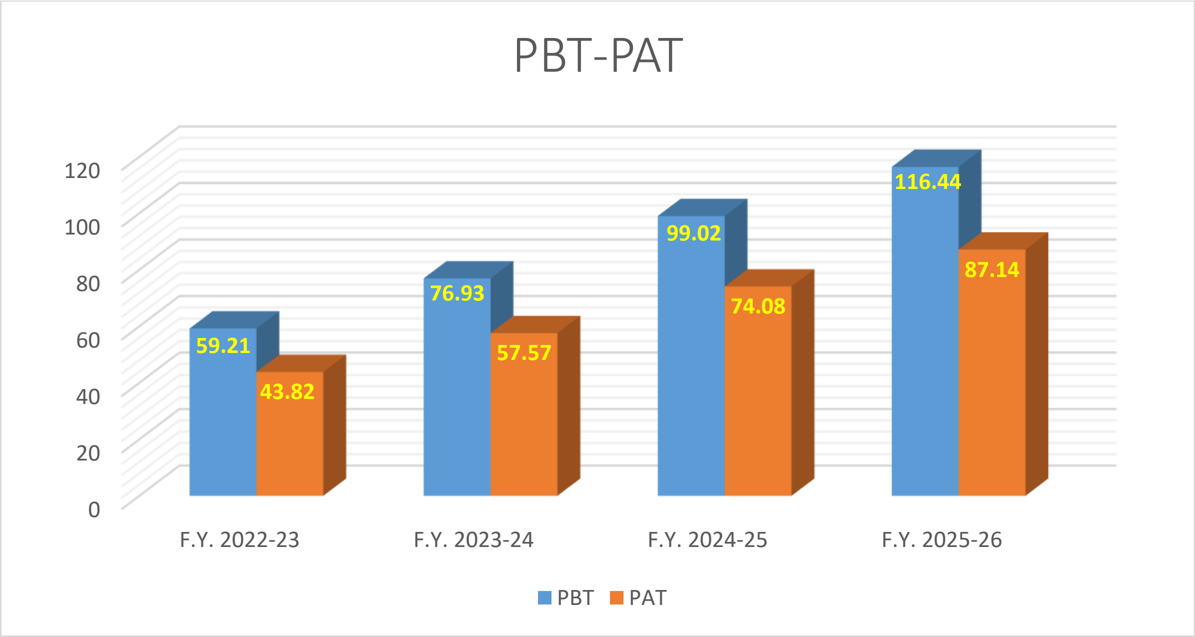
Total Revenue (In Lakhs)

Year	F.Y 2022-23	F.Y 2023-24	F.Y 2024-25	F.Y 2025-26
Total Revenue	1839.43	2136.30	2395.90	2415.89

Profit before Tax & Profit after Tax (In Lakhs)

Year	F.Y 2022-23	F.Y 2023-24	F.Y 2024-25	F.Y 2025-26
PBT	59.21	76.93	99.02	116.44
PAT	43.82	57.57	74.08	87.14





NOTICE OF 19th ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN THAT THE **19th** ANNUAL GENERAL MEETING OF THE MEMBERS OF M/S FOCUS BUSINESS SOLUTION LIMITED WILL BE HELD ON **MONDAY, 28th SEPTEMBER, 2026, AT 04:00 P.M.** AT THE REGISTERED OFFICE OF THE COMPANY SITUATED **AT 703, RAJHANS COMPLEX, NR. KADIWALA SCHOOL, RING ROAD, SURAT-395002** TO TRANSACT THE FOLLOWING BUSINESS:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Balance Sheet as at March 31, 2026 and the Profit and Loss Account for the year ended on that date together with the Schedules thereon, along with the Reports of the Directors and Auditors thereon and, in this regard, to consider and if thought fit, to pass the resolution as an **Ordinary Resolution:**

2. To declare a final dividend of Rs. 0.10/- (Ten Paisa) per equity share, for the year ended March 31, 2026.

3. To appoint **Mr. Mohamedyaseen Muhammadbhai Nathani (DIN: 02759578) as Director,** liable to retire by rotation and being eligible offered himself for re-appointment, in this regard, to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution**:

4. **Appointment of M/s. PSSP & Co. (Firm Reg. No. 0129147W) as the Statutory Auditors of the Company.**

   To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution:**

   "RESOLVED That pursuant to the provisions of Section 139, 142 and all other applicable provisions, if any, of the Companies Act, 2013 and Rules framed thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and upon recommendation of the Audit Committee, **M/s. PSSP & Co,** Chartered Accountants (**Firm Registration No. 0129147W**), be and are hereby appointed as the Statutory Auditors of the Company for a term of 5 (five) years i.e. from the conclusion of 19th Annual General Meeting till the conclusion of 24th Annual General Meeting of the Company, at such remuneration as may be approved by the Audit Committee/ Board of Directors of the Company from time to time.

   RESOLVED Further That the Audit Committee/ Board of Directors of the Company, be and are hereby authorized to revise/ alter/ modify/ amend the terms and conditions and/ or remuneration, from time to time, as may be mutually agreed with the Auditors, during the tenure of their appointment.

SPECIAL BUSINESS:

5. **TO CONSIDER AND APPROVE THE ALTERATION IN THE MAIN OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION OF THE COMPANY:**

   To consider and if thought fit to pass with or without modifications the following resolution as a **SPECIAL RESOLUTION:**

   "RESOLVED THAT pursuant to the provisions of Sections 13 and other applicable provisions, if any, of the Companies Act, 2013 (the "Act") and rules made thereunder (including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force) and subject to such approvals, permissions and sanctions from the Registrar of Companies("ROC"), and such other approvals, consents, permissions and sanctions as may be required and subject to such conditions and modifications as may be prescribed, stipulated or imposed by any of them while granting such approvals, consents, permissions and sanctions and which may be agreed to by the Board of Directors of the Company, consent and approval of the Members of the Company be and is hereby accorded for effecting the alterations in the existing Main Object Clause III (A) of the Memorandum of Association (the "MOA") of the Company by inserting a new Sub Clause No. 3 and 4:

Clause III (A) of the MOA (New Sub Clause 3):

3. To carry on in India or elsewhere the business of manufacturing, processing, producing, washing, dyeing, ginning, pressing, spinning, weaving, crimping, texturising, carding, bleaching, combing, doubling, finishing, calendaring, sizing, colouring, cutting, printing, mercerizing, reeling, winding, throwing, embroidering, blending, sorting, garneting, stretching, drying, drawing, improving, buying, selling, reselling, importing, exporting, transporting, storing, fabricating, developing, marketing or supplying, and to carry on in India or elsewhere the business as traders, brokers, agents, C & F agents, distributors, representatives, consultants, collaborators, adatiya, stockists, liaisoners, importers, export houses or otherwise to deal in all types of textile goods, garments, apparels, dress materials, fabrics, clothes, yarns such as nets, matting, hosiery, plastic clothes, waterproof fabrics, pavliners, American clothes, imitation leather and rubber clothes, tents, durries, newer, ropes, rugs, furnishing clothes, tapestries, curtain clothes, blankets, carpets, carpet backing, gloves, laces, terry fabrics, velvet, georgette, gabardine, pashminas, floor clothes, tweed, patto, canvas, khaddar, denim, stone wash, suiting, shirting, sarees and other similar items made on power loom, handloom or mill by man-made or natural materials like cotton, flax, hemp, linen, wool, nylon, viscose, ramie, polyester, silk, art silk, rayon, jute, staple fibres, acrylics, cashmillon, filaments, terecotton, monofilaments, multifilament, polynosicne, polypropylene, polyamide, polyurethane, cellulose, spun or other fibrous substances or any combination thereof available at present or as may be invented in future.

Clause III (A) of the MOA (New Sub Clause 4):

4. To carry on in India or elsewhere the business of establishing, developing, constructing, acquiring, purchasing, owning, operating, managing, running, maintaining, leasing, licensing, franchising, promoting, marketing and otherwise dealing in hotels, resorts, motels, lodges, guest houses, hostels, paying guest accommodations, professional and student accommodation, serviced apartments, co-living and managed living spaces, rental and accommodation facilities, holiday homes, villas, homestays, clubs and other hospitality, accommodation and residential establishments, and to carry on the business of establishing, operating, managing, leasing, licensing, franchising, promoting, marketing and otherwise dealing in restaurants, cafés, coffee shops, bakeries, confectioneries, food courts, cloud kitchens, food outlets, food chains, catering and banquet facilities, dining establishments, takeaway and food delivery services and other food and beverage businesses, and to provide, operate and manage all allied and ancillary facilities, amenities and services including housekeeping, laundry, room service, concierge, transportation, travel and tourism assistance, recreation, entertainment, wellness, spa, fitness, leisure, events, conferences, exhibitions, weddings, functions, community facilities, co-working and other related services, and to undertake property development, acquisition, construction, renovation, furnishing, equipping, leasing, licensing, rental, management and operation of land, buildings, premises and other movable and immovable properties and assets for or in connection with the aforesaid businesses, and to act as owners, operators, managers, developers, franchisees, franchisors, agents, consultants, contractors or otherwise and to enter into management agreements, franchise arrangements, joint ventures, collaborations, concessions, leases, licences and other commercial arrangements and to undertake all activities incidental, ancillary, complementary or conducive to the attainment of the aforesaid objects, subject to applicable laws, rules, regulations, licences and approvals.

"**RESOLVED FURTHER THAT** the board of directors of the Company be and are hereby authorised jointly and severally to do all such acts, deeds, matters and things as it may, in their absolute discretion, deem necessary, desirable or expedient as may be necessary, in connection therewith and incidental thereto as they in their absolute discretion shall deem fit without being required to seek any fresh approval of the Members and to seek all questions, difficulties or doubts that may arise in this regard."

6. TO APPROVE REMUNERATION PAYABLE TO MR. MOHAMEDYASEEN MUHAMMADBHAI NATHANI (DIN: 02759578) FOR HIS REMAINING TENURE AS CHAIRMAN AND MANAGING DIRECTOR OF THE COMPANY

To consider and if thought fit, to pass, with or without modification(s) the following Resolution as **Special Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Regulation 17 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Articles of Association of the Company, and upon the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, consent and approval of the members of the Company be and is hereby accorded for the continuation of remuneration of ₹60,00,000/- (Rupees Sixty Lakh only) per annum payable to Mr. Mohamedyaseen Muhammadbhai Nathani (DIN: 02759578), Chairman and Managing Director of the Company, for the remaining tenure of his appointment, i.e. from 06th January 2027 to 05th January 2029, on the terms and conditions as set out in the explanatory statement annexed hereto.

RESOLVED FURTHER THAT the Board of Director be and is hereby authorised to vary, alter and modify the terms and conditions of reappointment including as to designation and remuneration/remuneration structure of Mr. Mohamedyaseen Muhammadbhai Nathani within the limits prescribed in the explanatory statement to this resolution and to do all such acts, deeds, matters and things as may be deemed necessary to give effect to the above resolution."

7. TO APPROVE REMUNERATION PAYABLE TO MR. MOHAMEDAMIN MOHAMMAD NATHANI (DIN: 02759560) FOR HIS REMAINING TENURE AS WHOLE TIME DIRECTOR OF THE COMPANY

To consider and if thought fit, to pass, with or without modification(s) the following Resolution as **Special Resolution:**

"**RESOLVED THAT** pursuant to the provisions of Sections 196, 197, 198 and 203 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 and the rules made thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), Regulation 17 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Articles of Association of the Company, and upon the recommendation of the Nomination and Remuneration Committee and approval of the Board of Directors of the Company, consent and approval of the members of the Company be and is hereby accorded for the continuation of remuneration of ₹60,00,000/- (Rupees Sixty Lakh only) per annum payable to Mr. Mohamedamin Mohammad Nathani (DIN: 02759560), Whole Time Director of the Company, for the remaining tenure of his appointment, i.e. from 06th January 2027 to 05th January 2029, on the terms and conditions as set out in the explanatory statement annexed hereto.

RESOLVED FURTHER THAT the Board of Director be and is hereby authorised to vary, alter and modify the terms and conditions of reappointment including as to designation and remuneration/remuneration structure of Mr. Mohamedamin Mohammad Nathani within the limits prescribed in the explanatory statement to this resolution and to do all such acts, deeds, matters and things as may be deemed necessary to give effect to the above resolution."

By the order of the Board of Directors
FOR FOCUS BUSINESS SOLUTION LIMITED

Sd/-
Mr. Mohamedyaseen Muhammadbhai Nathani
Managing Director & Chairman
DIN: 02759578

Date: 04th September, 2026
Place : Surat
Registered office: 703 Rajhans Complex,
Nr. Kadiwala School,
Ring Road, Surat-395002, Gujarat

NOTES:

THE INSTRUCTIONS FOR MEMBERS FOR REMOTE E-VOTING ARE AS UNDER: -

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND ON POLL TO VOTE INSTEAD OF HIMSELF/ HERSELF AND THE PROXY NEED NOT BE A MEMBER OF THE COMPANY.

   Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty members and holding in aggregate not more than ten percent of the total Share Capital of the Company. Members holding more than ten percent of the total Share Capital of the Company may appoint a single person as proxy, who shall not act as a proxy for any other Member. The instrument of Proxy, in order to be effective, should be deposited at the Registered Office of the Company, duly completed and signed, not later than 48 hours before the commencement of the meeting. A Proxy Form is annexed to this Notice. Proxies submitted on behalf of companies, societies, etc., must be supported by an appropriate resolution / authority, as applicable.

2. Corporate Members intending to send their authorized representatives to attend the meeting are requested to send a duly certified copy of the Board Resolution authorizing their representatives to attend and vote on their behalf at the Meeting.

3. Explanatory statement pursuant to section 102 of the Companies Act, 2013 setting out the details relating to the special business to be transacted at the Annual General Meeting, is also annexed to this notice.

4. Pursuant to the provision of Section 91 of the Companies Act, 2013, the Company has fixed Monday**, September 21, 2026 as cutoff date** for taking records of the Members of *the* Company for the purpose of 19th Annual General Meeting.

5. All documents referred to in accompanying Notice and Statement pursuant to section 102 shall be open for inspection at the Registered Office of the Company during the office hours on all working days between 11.00 AM to 3:00 PM up to the date of conclusion of AGM.

6. Members/Proxies should bring the attendance slip duly filled in and signed for attending the AGM. Duplicate attendance slip will not be provided at the hall.

7. As per regulation 36(3) of SEBI (Listing Obligation and Disclosure Requirements), Regulations, 2015, the brief profile of the Directors including those proposed to be re-appointed is annexed to this Notice.

8. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their DEMAT account.

9. Queries on accounts and operations of the Company, if any, may be sent to the Company Secretary of the Company, ten days in advance of the meeting so as to enable the Management to keep the information ready at the meeting.

10. Members can inspect the register of Director and Key Managerial personnel and their shareholding, required to be maintained under section 170 of the Companies Act, 2013 during the course of the AGM at the venue.

11. All transfer deeds, requests for change of address, bank particulars/mandates/ECS mandates, PAN in respect of the shares held in electronic form should be sent to the respective Depository Participants by the members well in time.

12. Members are requested to bring their copy of Annual Report to the AGM. Members/ Proxies should bring the attendance slip duly filled in and signed for attending the AGM.

13. The Board of Directors in their meeting held on 02nd September, 2026 have appointed Mr. Dhaval Pareshkumar Master Designated Partner of JDM and Associates LLP, Practicing Company Secretary as the Scrutinizer for the voting and remote e-voting process in a fair and transparent manner.

14. In case of the joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.

15. Members holding shares in electronic mode are requested to intimate any change in their address to their Depository Participant (s).

16. In terms of section 101 & 136 of the Act, read together with the rules made there under, the Listed Companies may send the notice of AGM and the Annual Report including all Financial Statements, Board Report etc. by electronic mode. The Company is accordingly forwarding soft copies of the above referred documents to all those members who have registered their e-mail IDs with their respective DPs or with the Share Transfer Agent of the Company. The e-mail addresses indicated in your respective Depository Participant (DP) accounts, which will be periodically downloaded from NSDL/CDSL, will be deemed to be your registered e-mail address for serving notices/documents including those covered under Section 136 of the Companies Act, 2013 read with rule 11 of the Companies (Accounts) Rules, 2014. Further in consonance with the MCA Circulars and the SEBI Circular dated May 12, 2020, The Notice of AGM and the Annual Report for the Financial Year 2025-26 is being sent only through electronic mode to all the Shareholders. The Notice of AGM and the copies of audited financial statements, Board's Report, Auditor's Report etc. will also be displayed on Company's website www.focusbsl.com and on the website of Bombay Stock Exchange (BSE) www.bseindia.com. As per the green initiative taken by Ministry of Corporate Affairs, all the members are requested to ensure to keep their e-mail addresses updated with the Depository Participants to serve them documents/all communications including Annual Reports, Notices, Circulars etc. in electronic form.

17. **FINAL DIVIDEND FOR FY 2025-26:**

    Payment of dividend as recommended by the Board of Directors, if approved at the meeting, will be made to those members whose names are on the Company's Register of Members on Record Date i.e. Friday 18th September, 2026 and those whose names appear as Beneficial Owners as at the close of the business hours on 18th September, 2026 as per the details to be furnished by the Depositories, viz. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) for this purpose. Folios of Members should be KYC compliant to receive the dividends directly in their bank accounts through National Automated Clearing System or any other electronic mode of remittance. Members are requested to completed their KYC compliance before 18th September, 2026.

    With effect from November 18, 2025, dividends shall be processed only in electronic mode, and payment through dividend warrants or cheques has been discontinued. Payment shall be made subject to:

    - Folio being KYC compliant, i.e., PAN, contact details including Mobile No., bank account details and specimen signature are registered with the Company/ RTA (for shareholders holding shares in physical form)
    - Updating of bank details with DPs (for shareholders holding shares in dematerialized form)

      [SEBI Master Circular no. SEBI/HO/38/13/ (4)2026-MIRSDPOD/I/4298/2026 dated February 6, 2026 read with SEBI Listing Regulations]

Members may please note their bank details as registered against their demat account with their DP will be received by the Company through depository and will be considered for remittance of dividends as per the applicable regulations and the Company will not entertain any direct request for change/ addition/ deletion of such bank details. Accordingly, the Members are requested to ensure that correct/latest complete bank details are updated against their demat account with their respective DPs

In accordance with the provisions of the Income Tax Act, 1961 as amended by and read with the provisions of the Finance Act, 2020, with effect from 1st April 2020, dividend declared and paid by the Company is taxable in the hands of its members and the Company is required to deduct tax at source (TDS) from dividend paid to the members at the applicable rates. The applicable rate depends on the shareholder's residential status, availability of valid PAN, tax treaty benefits (in case of non-resident shareholders) & special exemptions, if any, and submission of all requisite details & documents to the Company. For the prescribed TDS rates for various categories, please refer to the Income Tax Act, 2025 and the Finance Acts of the respective years.

To avail exemption of TDS for FY 2026, Member are requested to submit the tax exemption documents electronically on or before 14th September, 2026. Alternatively, the Members may submit the tax exemption documents by providing an email to the company secretary at focusbsl2006@gmail.com. Key documents to be submitted as per Income Tax Rules 2026 for Tax Exemption Declaration:

Category of Shareholder	Document(s) to be submitted/uploaded
Resident individual shareholders with PAN* and whose income does not exceed maximum amount not chargeable to tax or who is not liable to pay income tax	Form 121 (erstwhile Form No. 15G or Form No. 15H)
Non-resident shareholders [including Foreign Portfolio Investors (FPIs)] who can avail beneficial rates under tax treaty between India and their country of tax residence	i.) No Permanent Establishment Declaration ii.) Beneficial Ownership Declaration iii.) Tax Residency Certificate iv.) Copy of electronically filed Form 41 (erstwhile Form 10F) v.) Any other document which may be required

*If PAN is incorrect/invalid/inoperative/not linked to Aadhar then tax will be deducted at higher rates and credit of TDS may not be available. [Section 397 of the Income Tax Act, 2025]

18. **Unclaimed Dividends and Investor Education and Protection Fund ("IEPF"):**

As per Sections 124 and 125 of the Act and Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, as amended, dividends which remain unpaid or unclaimed by the shareholder for a period of 7 (seven) years shall be transferred to the Investor Education and Protection Fund (IEPF). Further, the said provisions mandate companies to transfer the shares of shareholders whose dividends remain unpaid or unclaimed for a period of 7 (seven) consecutive years, to the demat account of IEPF Authority. The Company has an unclaimed interim Dividend pertaining to FY 24-25 is lying unpaid/unclaimed with the Company.

19. **E- VOTING PROCESS:**

In compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and in pursuance to Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 your Company is pleased to provide members facility to exercise their right to vote at the 19th Annual General Meeting by electronic means and business may be transacted through e-voting services provided by Purva Sharegistry (India) Private Limited.

It is hereby clarified that it is not mandatory for a member to vote using the E-voting facility and a member may avail of the facility at his/her discretions, subject to compliance with the instruction for E-Voting given below. In case of Members who are entitled to vote but have not exercised their right to vote by electronic means, the Chairman of the Company may order a poll on his own motion in terms of Section 109 of the Companies Act, 2013 for the businesses specified in the accompanying notice. For abundant clarity, in the event of poll, please note that the Members who have exercised their right to vote by electronic means shall not vote by way of poll at the Meeting. The Company is pleased to offer e-voting facility for its Members to enable them to cast their votes electronically. The procedure and instructions for the same are as follows:

The Company has approached Purva Sharegistry (India) Private Limited for providing e-voting services through our e-voting platform. In this regard, your Demat Account/Folio Number has been enrolled by the Company for your participation in e-voting on resolution placed by the Company on e-Voting system.

The Notice of the Annual General Meeting (AGM) of the Company inter alia indicating the process and manner of e-Voting process along with printed Attendance Slip and Proxy Form can be downloaded from the link https://evoting.purvashare.com/ or http://www.focusbsl.com.

The remote e- voting facility will be available during the following voting period:

Commencement of remote e- voting	Thursday, September 24, 2026 at 10:00 A.M
End of remote e- voting	Sunday, September 27, 2026 at 5.00 P.M

During this period shareholders of the Company, holding shares as on **the cut-off date i.e. Monday, September 21, 2026** may cast their vote electronically. The remote e-voting module shall be disabled by Purva Sharegistry (India) Private Limited for voting thereafter. The voting rights of members shall be in proportion to their shares of the paid up equity share capital of the Company **as the cut-off date i.e. Monday, September 21, 2026**. Any person, who acquires shares of the Company and become member of the Company after dispatch of the notice and holding shares **as of the cut-off date i.e. Monday, September 21, 2026,** may obtain the login ID and password by sending a request at evoting@purvashare.com. The facility for voting through ballot paper shall be made available at the AGM and the members attending the meeting who have not cast their vote by remote e-voting shall be able to exercise their right at the meeting through ballot paper. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through ballot paper.

20. **THE INTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:**

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

Step 2 : Access through PURVA e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) The voting period begins on Thursday, September 24, 2026 at 10:00 A.M and ends on Sunday, September 27, 2026 at 05.00 P.M. During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date **i.e. Monday, September 21, 2026** may cast their vote electronically. The e-voting module shall be disabled by PURVA for voting thereafter.

(ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.

(iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

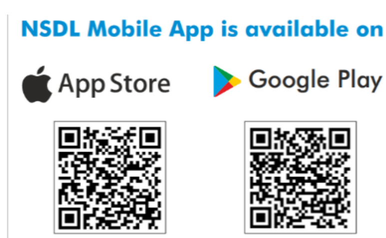
In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

Step 1 : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

(iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular**,** Login method for e-Voting **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	**Login Method**
Individual Shareholders holding securities in Demat mode with **CDSL Depository**	1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab. 2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.

	3) If the user is not registered for Easi/Easiest, option to register is available at cdsl website www.cdslindia.com and click on login & New System Myeasi Tab and then click on registration option. 4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with **NSDL Depository**	1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsdl.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period. 4) Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience.  5) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and

	click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on **company name or e-Voting service provider name** and you will be re-directed to **e-Voting service provider website** for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.
Individual Shareholders (holding securities in demat mode) login through their **Depository Participants (DP)**	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.

Important note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with **CDSL**	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with **NSDL**	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.com or call at : 022 - 4886 7000 and 022 - 2499 7000

Step 2 : Access through PURVA e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(i) Login method for e-Voting and joining virtual meeting for **shareholders other than individual shareholders holding in Demat form & physical shareholders.**

1) The shareholders should log on to the e-voting website https://evoting.purvashare.com.
2) Click on “Shareholder/Member” module.
3) Now enter your User ID:
   a. For CDSL: 16 digits beneficiary ID,
   b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
   c. Shareholders holding shares in Physical Form should enter EVENT Number followed by Folio Number registered with the company. For example if folio number is 001*** and EVENT is 8 then user ID is 8001***
4) If you are holding shares in demat form and had logged on to www.evotingindia.com or www.evoting.nsdl.com and voted on an earlier e-voting of any company, then your existing password is to be used.
5) If you are a first-time user follow the steps given below:

	For Shareholders holding shares in Demat Form other than individual and Physical Form
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders). ● Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details **OR** Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. ● If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field as mentioned in instruction (v).

(i) After entering these details appropriately, click on "SUBMIT" tab.

(ii) Shareholders holding shares in physical form will then directly reach the Company selection screen.

(iii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(iv) Click on the EVENT NO. for the relevant **Focus Business Solution Limited** on which you choose to vote.

(v) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO/ABSTAIN" for voting. Select the option YES or NO or ABSTAIN as desired. The option YES implies that you assent to the Resolution, option NO implies that you dissent to the Resolution and option ABSTAIN implies that you are not voting either for or against the Resolution.

(vi) Click on the "NOTICE FILE LINK" if you wish to view the Notice.

(vii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.

(viii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.

(ix) **Facility for Non – Individual Shareholders and Custodians – Remote Voting**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to https://evoting.purvashare.com and register themselves in the "Custodians / Mutual Fund" module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to evoting@purvashare.com.
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively, Non Individual shareholders are required to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; focusbsl2006@gmail.com, if they have voted from individual tab & not uploaded same in the Purva e-voting system for the scrutinizer to verify the same.

PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP).
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding attending AGM & e-Voting from the Purva e-Voting System, you can write an email to evoting@purvashare.com or contact at 022-49614132 and 022-35220056.

All grievances connected with the facility for voting by electronic means may be addressed to Ms. Deepali Dhuri, Compliance Officer, Purva Sharegistry (India) Private Limited, Unit No. 9, Shiv Shakti Industrial Estate, J. R. Boricha Marg, Lower Parel (East), Mumbai - 400011 or send an email to evoting@purvashare.com or contact at 022- 022-49614132 and 022-35220056.

By the order of the Board of Directors
FOR FOCUS BUSINESS SOLUTION LIMITED

Sd/-
Mr. Mohamedyaseen Muhammadbhai Nathani
Managing Director & Chairman
DIN: 02759578

Date: 04th September, 2026
Place : Surat
Registered office: 703 Rajhans Complex,
Nr. Kadiwala School,Ring Road, Surat-395002, Gujarat

EXPLANATORY STATEMENT PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013 (THE "ACT")

The following Statement sets out all material facts relating to the Ordinary/Special Business mentioned in the Notice:

ITEM NO. 4: APPOINTMENT OF M/S. PSSP & CO. (FIRM REG. NO. 0129147W) AS THE STATUTORY AUDITORS OF THE COMPANY.

The following Statement sets out the material facts relating to the Ordinary Business item no. 4 as mentioned in the Notice:

The Members of the Company at their 14th AGM held on September 28, 2021 had appointed M/s Kansariwala & Chevli, Chartered Accountant, Surat (Firm Registration No. 123689W), as the Statutory Auditors of the Company to hold office for a term of 5 (five) consecutive years from the conclusion of said AGM till the conclusion of the 19th AGM. They will complete their consecutive period of five years as Statutory Auditors of the Company on conclusion of this AGM.

The Board of Directors of the Company (the Board), at its meeting held on September 02, 2026, considering the experience and expertise and based on the recommendation of the Audit Committee, has proposed to the Members of the Company, an appointment of M/s PSSP & Co, Chartered Accountants (Firm Registration No. 0129147W), as Statutory Auditors of the Company in place of M/s Kansariwala & Chevli, Surat. The proposed appointment is for a term of 05 (five) consecutive years from the conclusion of 19th AGM till the conclusion of the 24th AGM on payment of such remuneration as may be mutually agreed upon between the Board of Directors and the Statutory Auditors, from time to time.

Pursuant to Section 139 of the Companies Act, 2013 (the Act) and the Rules framed thereunder, the Company has received written consent from M/s PSSP & Co, and an eligibility certificate that they satisfy the criteria provided under Section 141 of the Act and that the appointment, if made, shall be in accordance with the applicable provisions of the Act and Rules framed thereunder. As required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, M/s PSSP & Co, has confirmed that they hold a valid certificate issued by the Peer Review Board of ICAI.

None of the Directors or other Key Managerial Personnel and their relatives, are concerned or interested (financially or otherwise) in this Resolution.

The Board recommends this resolution as set out in Item no. 4 of the Notice for your approval as an Ordinary Resolution.

ITEM NO. 5 TO CONSIDER AND APPROVE THE ALTERATION IN THE MAIN OBJECT CLAUSE OF MEMORANDUM OF ASSOCIATION OF THE COMPANY:

The following Statement sets out the material facts relating to the Special Business item no. 5 as mentioned in the Notice:

The Company was originally incorporated with objects relating to collection, consultancy, financial and management services and other allied activities. With a view to diversifying and expanding its business operations and exploring additional business opportunities, the Board of Directors of the Company has proposed to broaden the Main Objects of the Company to include textile-related activities and hospitality, accommodation, food and beverage and allied businesses.

The proposed alteration will enable the Company to undertake, among other activities, the manufacturing, processing, trading, importing, exporting and dealing in textile goods, garments, apparels, fabrics, yarns and other textile products, as well as the development, ownership, operation, management, leasing and licensing of hotels, resorts, PG and professional/student accommodation, co-living and managed living facilities, serviced apartments and other hospitality establishments.

The proposed hospitality object will also enable the Company to undertake related restaurant, café, bakery, cloud kitchen, food outlet, food-chain, catering, banquet, takeaway and food-delivery businesses, together with allied services such as housekeeping, laundry, transportation, recreation, wellness, fitness, events, conferences and other related hospitality services.

The proposed alteration is intended to provide the Company with sufficient flexibility to diversify its business activities and to undertake such businesses directly or through appropriate arrangements including ownership, lease, licence, franchise, management contracts, joint ventures, collaborations, concessions or other commercial arrangements, subject to applicable laws, rules, regulations, licences and approvals.

The Board is of the view that the proposed alteration of the Main Objects Clause will provide the Company with greater flexibility to pursue new business opportunities, diversify its revenue streams and utilise its resources and capabilities across additional business sectors. The proposed activities can also be undertaken independently or in conjunction with the existing business activities of the Company.

A copy of the existing Memorandum of Association and the draft altered Memorandum of Association incorporating the proposed amendments shall be available for inspection electronically by the Members. Members desirous of inspecting the same may send their request by email to focusbsl2006@gmail.com up to the date of the AGM.

None of the Directors, Managers, key managerial personnel or their relatives is/are in any way, concerned or interested, financially or otherwise in the said resolution.

The Board recommends the Resolution set out at Item No. 5 of the Notice for approval by the members as **Special Resolution.**

ITEM NO. 6 TO APPROVE REMUNERATION PAYABLE TO MR. MOHAMEDYASEEN MUHAMMADBHAI NATHANI (DIN: 02759578) FOR HIS REMAINING TENURE AS CHAIRMAN AND MANAGING DIRECTOR OF THE COMPANY

The following Statement sets out the material facts relating to the Special Business under Item No. 6 as mentioned in the Notice:

The Board of Directors of the Company ("Board"), at its meeting held on January 6, 2024, approved the re-appointment of Mr. Mohamedyaseen Muhammadbhai Nathani (DIN: 02759578) as Chairman and Managing Director of the Company for a period of five years commencing from January 6, 2024 to January 5, 2029. The said re-appointment was subsequently approved by the members of the Company at the Extra-Ordinary General Meeting held on March 23, 2024.

Pursuant to the recommendation of the Nomination and Remuneration Committee ("NRC"), approval of the Board, at its meeting held on June 20, 2025, and the members meeting of the Company held on July 14, 2025, the remuneration payable to Mr. Mohamedyaseen Muhammadbhai Nathani, Chairman and Managing Director of the Company, at ₹60,00,000/- (Rupees Sixty Lakh only) per annum with effect from April 1, 2025 to January 5, 2027.

The members of the Company had approved the aforesaid remuneration payable to Mr. Mohamedyaseen Muhammadbhai Nathani up to January 5, 2027.

Since the tenure of appointment of Mr. Mohamedyaseen Muhammadbhai Nathani as Chairman and Managing Director of the Company continues up to January 5, 2029, the Board, pursuant to the recommendation of the NRC, has approved, subject to the approval of the members of the Company, the continuation of the remuneration payable to him at ₹60,00,000/- (Rupees Sixty Lakh only) per annum for the remaining tenure of his appointment, i.e. from January 6, 2027 to January 5, 2029, on the terms and conditions set out below.

Accordingly, the approval of the members is being sought for payment of the said remuneration to Mr. Mohamedyaseen Muhammadbhai Nathani for the period from January 6, 2027 to January 5, 2029.

The principal terms and conditions of remuneration payable to Mr. Mohamedyaseen Muhammadbhai Nathani, Chairman and Managing Director of the Company, for his remaining tenure are as follows:

Remuneration

1. Basic Salary:

Basic Salary of ₹60,00,000/- (Rupees Sixty Lakh only) per annum, which shall not exceed the maximum limits as laid down under Section 197(1) read with Schedule V and other applicable provisions of the Companies Act, 2013, subject to the approval of the members of the Company, with effect from January 6, 2027 to January 5, 2029.

2. Benefits, Perquisites and Allowances:

i. Perquisites and allowances including Travel Concession/Allowance and other allowances, including any special allowance;

ii. Contribution to Provident Fund as per the Rules of the Company;

iii. The Chairman and Managing Director shall be entitled to leave in accordance with the Rules of the Company; and

iv. Other facilities as per the Rules of the Company, including telecommunication facilities, car facility, etc.

3. Commission:

Such remuneration by way of commission, in addition to the salary, perquisites and allowances payable, calculated with reference to the net profits of the Company in a particular financial year, as may be determined by the Board at the end of each financial year, subject to the overall ceilings stipulated under Section 197 and other applicable provisions of the Companies Act, 2013, or any statutory modification(s) or re-enactment(s) thereof.

4. Minimum Remuneration:

Notwithstanding anything contained herein, where in any financial year during the currency of the tenure of the Chairman and Managing Director, the Company has no profits or its profits are inadequate, the Company shall pay remuneration by way of salary, benefits, perquisites and allowances and incentive remuneration as specified above, subject to the applicable provisions of the Companies Act, 2013 and Schedule V thereto, as amended from time to time.

5. Other Terms of Appointment:

The terms and conditions of the appointment and remuneration of Mr. Mohamedyaseen Muhammadbhai Nathani may be altered and varied from time to time by the Board as it may, in its discretion, deem fit, subject to the applicable provisions of the Companies Act, 2013, Schedule V thereto, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and such other approvals as may be required.

Except Mr. Mohamedyaseen Muhammadbhai Nathani & Mr. Mohamedamin Mohammad Nathani, being Brother of Mr. Mohamedyaseen Muhammadbhai Nathani none of the other Directors, Key Managerial Personnel ("KMP") of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 6 of the accompanying Notice.

Further Disclosures in terms of Schedule V to the Companies Act, 2013 is given hereinafter under **Additional Disclosures** and In terms of Regulation 36(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India is **annexed to this notice as Annexure.**

ITEM NO. 7 TO APPROVE REMUNERATION PAYABLE TO MR. MOHAMEDAMIN MOHAMMAD NATHANI (DIN: 02759560) FOR HIS REMAINING TENURE AS WHOLE TIME DIRECTOR OF THE COMPANY

The following Statement sets out the material facts relating to the Special Business under Item No. 7 as mentioned in the Notice:

The Board of Directors of the Company ("Board"), at its meeting held on January 6, 2024, approved the re-appointment of Mr. Mohamedamin Mohammad Nathani (DIN: 02759560) as Whole Time Director of the Company for a period of five years commencing from January 6, 2024 to January 5, 2029. The said re-appointment was subsequently approved by the members of the Company at the Extra-Ordinary General Meeting held on March 23, 2024.

Pursuant to the recommendation of the Nomination and Remuneration Committee ("NRC"), approval of the Board, at its meeting held on June 20, 2025, and the members meeting of the Company held on July 14, 2025, the remuneration payable to Mr. Mohamedamin Mohammad Nathani, Whole Time Director of the Company, at ₹60,00,000/- (Rupees Sixty Lakh only) per annum with effect from April 1, 2025 to January 5, 2027.

The members of the Company had approved the aforesaid remuneration payable to Mr. Mohamedamin Mohammad Nathani up to January 5, 2027.

Since the tenure of appointment of Mr. Mohamedamin Mohammad Nathani as Whole Time Director of the Company continues up to January 5, 2029, the Board, pursuant to the recommendation of the NRC, has approved, subject to the approval of the members of the Company, the continuation of the remuneration payable to him at ₹60,00,000/- (Rupees Sixty Lakh only) per annum for the remaining tenure of his appointment, i.e. from January 6, 2027 to January 5, 2029, on the terms and conditions set out below.

Accordingly, the approval of the members is being sought for payment of the said remuneration to Mr. Mohamedamin Mohammad Nathani for the period from January 6, 2027 to January 5, 2029.

The principal terms and conditions of remuneration payable to Mr. Mohamedamin Mohammad Nathani, Whole Time Director of the Company, for his remaining tenure are as follows:

Remuneration

1. Basic Salary:

Basic Salary of ₹60,00,000/- (Rupees Sixty Lakh only) per annum, which shall not exceed the maximum limits as laid down under Section 197(1) read with Schedule V and other applicable provisions of the Companies Act, 2013, subject to the approval of the members of the Company, with effect from January 6, 2027 to January 5, 2029.

2. Benefits, Perquisites and Allowances:

i. Perquisites and allowances including Travel Concession/Allowance and other allowances, including any special allowance;

ii. Contribution to Provident Fund as per the Rules of the Company;

iii. The Whole Time Director shall be entitled to leave in accordance with the Rules of the Company; and

iv. Other facilities as per the Rules of the Company, including telecommunication facilities, car facility, etc.

3. Commission:

Such remuneration by way of commission, in addition to the salary, perquisites and allowances payable, calculated with reference to the net profits of the Company in a particular financial year, as may be determined by the Board at the end of each financial year, subject to the overall ceilings stipulated under Section 197 and other applicable provisions of the Companies Act, 2013, or any statutory modification(s) or re-enactment(s) thereof.

4. Minimum Remuneration:

Notwithstanding anything contained herein, where in any financial year during the currency of the tenure of the Whole Time Director, the Company has no profits or its profits are inadequate, the Company shall pay remuneration by way of salary, benefits, perquisites and allowances and incentive remuneration as specified above, subject to the applicable provisions of the Companies Act, 2013 and Schedule V thereto, as amended from time to time.

5. Other Terms of Appointment:

The terms and conditions of the appointment and remuneration of Mr. Mohamedamin Mohammad Nathani may be altered and varied from time to time by the Board as it may, in its discretion, deem fit, subject to the applicable provisions of the Companies Act, 2013, Schedule V thereto, the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and such other approvals as may be required.

Except Mr. Mohamedamin Mohammad Nathani & Mr. Mohamedyaseen Muhammadbhai Nathani, being Brother of Mr. Mohamedamin Mohammad Nathani none of the other Directors, Key Managerial Personnel ("KMP") of the Company or their respective relatives is concerned or interested, financially or otherwise, in the resolution set out at Item No. 7 of the accompanying Notice.

Further Disclosures in terms of Schedule V to the Companies Act, 2013 is given hereinafter under **Additional Disclosures** and In terms of Regulation 36(3) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings (SS-2) issued by the Institute of Company Secretaries of India is **annexed to this notice as Annexure.**

By the order of the Board of Directors
FOR FOCUS BUSINESS SOLUTION LIMITED

Sd/-
Mr. Mohamedyaseen Muhammadbhai Nathani
Managing Director & Chairman
DIN: 02759578

Date: 04th September, 2026
Place : Surat
Registered office: 703 Rajhans Complex,
Nr. Kadiwala School,Ring Road, Surat-395002, Gujarat

ANNEXURE 1 TO THE NOTICE:

ADDITIONAL INFORMATION ON DIRECTORS RECOMMENDED FOR APPOINTMENT / RE-APPOINTMENT AS REQUIRED UNDER REGULATION 36 (3) OF THE SEBI (LODR) REGULATIONS AND APPLICABLE SECRETARIAL STANDARDS:

Name of Director(s)	Mohamedyaseen Muhammadbhai Nathani	Mr. Mohamedamin Mohammad Nathani
Directors Identification Number (DIN)	02759578	02759560
Nationality	Indian	Indian
Date of birth/Age	14-07-1977	20-08-1975
Qualification	Graduate	Graduate
Experience	over 22 years of experience in the banking and financial services industry	over 22 years of experience in the banking and financial services industry
A brief resume of the director	He is the visionary Founder and Managing Director of Focus Business Solution Limited. Under his leadership, the company has emerged as a trusted name in comprehensive debt collection services, known for its ethical approach, operational efficiency, and innovative use of technology. He is also the Founder and Director of Nathani Software Private Limited, which develops specialized software for the debt recovery sector. The company's flagship product, tailored for Focus Business Solution, integrates field operations, telecalling, legal workflows, and communication tools into a single, streamlined platform. Driven by a passion for innovation and a commitment to operational excellence, He continues to lead both enterprises with a clear vision: to revolutionize the debt collection landscape through smart technology, strong ethics, and scalable strategies.	He is Promoter and Whole-Time Director of Focus Business Solution Limited and has over 22 years of experience in the banking and financial services industry. He has been an integral part of the company since its inception in 2006. As Whole-Time Director, he plays a vital role in overseeing the company's day-to-day operations. He is actively involved in manpower planning, team supervision, and client coordination, ensuring that operational workflows run smoothly and efficiently. His hands-on leadership and deep understanding of the industry contribute significantly to the company's stability, service quality, and long-term growth. His commitment to operational excellence and strong client relationships has helped establish Focus Business Solution Limited as a trusted name in the debt collection sector.
Terms and conditions of the appointment	As per the terms and conditions of appointment and remuneration set out in Item No. 6 of the Notice.	As per the terms and conditions of appointment and remuneration set out in Item No. 7 of the Notice.

Nature of expertise in specific functional areas	Debt Collection Services.	Debt Collection Services.
Remuneration sought to be paid	Rs. 60.00 lakhs per annum	Rs. 60.00 lakhs per annum
Remuneration last drawn (if applicable)	The remuneration drawn during FY 2025-26 was Rs. 24.00 lakhs	The remuneration drawn during FY 2025-26 was Rs. 24.00 lakhs
Date of first appointment on the Board (if applicable)	Since Incorporation	Since Incorporation
Details of Shareholding in the Company	No. of Shares held: 18,63,000	No. of Shares held: 7,18,200
Details of relationship with other Directors, Managers and Key Managerial Personal of the Company	Brother of Whole Time Director of The Company	Brother of Managing Director of The Company
1. Names of listed entities in which the person holds the directorship; 2. Names of listed entities in which the person holds the membership of Committees of the board; 3. Names of listed entities from which the person has resigned/ retired in the past three years;	NIL	NIL
In case of independent directors, the skills and capabilities required for the role and the manner in which the proposed person meets such requirements	Not Applicable	Not Applicable
Number of Board Meetings Attended during the year (since his appointment as Additional Director) (if applicable).	Not Applicable	Not Applicable
Details of Directorship in other Companies	Director in Nathani Softwares Pvt. Limited	NIL
Membership / Chairmanship of Committees of other Company's Board	NIL	NIL

By the order of the Board of Directors
FOR FOCUS BUSINESS SOLUTION LIMITED

Sd/-
Mr. Mohamedyaseen Muhammadbhai Nathani
Managing Director & Chairman
DIN: 02759578

Date: 04th September, 2026
Place : Surat
Registered office: 703 Rajhans Complex,
Nr. Kadiwala School,Ring Road, Surat-395002, Gujarat

'Annexure - II' to the Notice

Statement containing the information as required under Section - II, Part –II of Schedule V of the Companies Act, 2013 is given below:

I. General Information:

(1) Nature of industry: Debt Recovery and allied business activities, with proposed diversification into Textile and Hospitality sectors.

(2) Date or expected date of commencement of commercial production: ongoing/existing Company since 10-11-2006.

(3) In case of new companies, expected date of commencement of activities as per project approved by financial institutions appearing in the prospectus: Not applicable.

(4) Financial performance based on given indicators:

Particular	Year ended March, 2026	Year ended March, 2025
Turnover including other income	₹ 2,415.89 lakhs	₹ 2,395.90 lakhs
Profit before Tax/(Loss)	₹ 116.44 lakhs	₹ 99.02 lakhs
Net Profit/(Loss)	₹ 87.14 lakhs	₹ 74.08 lakhs
Paid Up Capital	₹ 728.71 lakhs	₹ 460.73 lakhs
Reserve & Surplus	₹ 89.71 lakhs	₹ 269.79 lakhs
Earnings per Share	₹ 1.20	₹ 1.61

(5) Foreign investments or collaborators, if any:- N.A.

II. Information about the appointee:

Name of Director	Mr. Mohamedyaseen Muhammadbhai Nathani	Mr. Mohamedamin Mohammad Nathani
Background Details	He is Managing Director and Promoter of the Company	He is the Whole Time Director and Promoter of the Company
Past Remuneration	The remuneration drawn during FY 2025-26 was Rs. 24.00 lakhs	The remuneration drawn during FY 2025-26 was Rs. 24.00 lakhs
Recognition or Awards	NA	NA
Job profile and his Suitability	He is the Director of the Company since inception. He is responsible for overall management & Operations of in the Company through his experience in the industry.	He is the Director of the Company since inception. He is responsible for overall management of in the Company through his experience in the industry.
Remuneration Proposed	Rs. 60.00 Lakhs p.a.	Rs. 60.00 Lakhs p.a.
Comparative remuneration profile with respect to industry, size of the Company, profile of the position and person	Taking into account his capabilities and experience and the responsibilities shouldered by him, the aforesaid remuneration is commensurate with the remuneration package paid to similar appointees in other companies in general	Taking into account his capabilities and experience and the responsibilities shouldered by him, the aforesaid remuneration is commensurate with the remuneration package paid to similar appointees in other companies in general
Pecuniary relationship directly or indirectly with the Company, or relationship with the managerial personnel, if any	Receiving rental income from the Company.	Receiving rental income from the Company.

III. Other information:

(1) **Reasons of loss or inadequate profits:-** The Company has earned adequate profits during the financial year under review. However, considering the dynamic business environment and uncertainties associated with market conditions and other factors beyond the Company's control, there may be instances during the tenure of the managerial personnel where the Company may have no profits or inadequate profits. Accordingly, the proposed remuneration is being proposed to be approved in accordance with the applicable provisions of Schedule V to the Companies Act, 2013, to enable the Company to remunerate the managerial personnel in such circumstances without any interruption.

(2) **Steps taken or proposed to be taken for improvement:-** The Company continues to undertake strategic initiatives to strengthen & expand its client base and improve overall business performance. It also remains focused on optimizing costs, strengthening client relationships, and exploring new business opportunities, which are expected to contribute to sustained growth and improved profitability in the coming years.

(3) **Expected increase in productivity and profits in measurable terms:-** Not ascertainable.

IV. Disclosures:

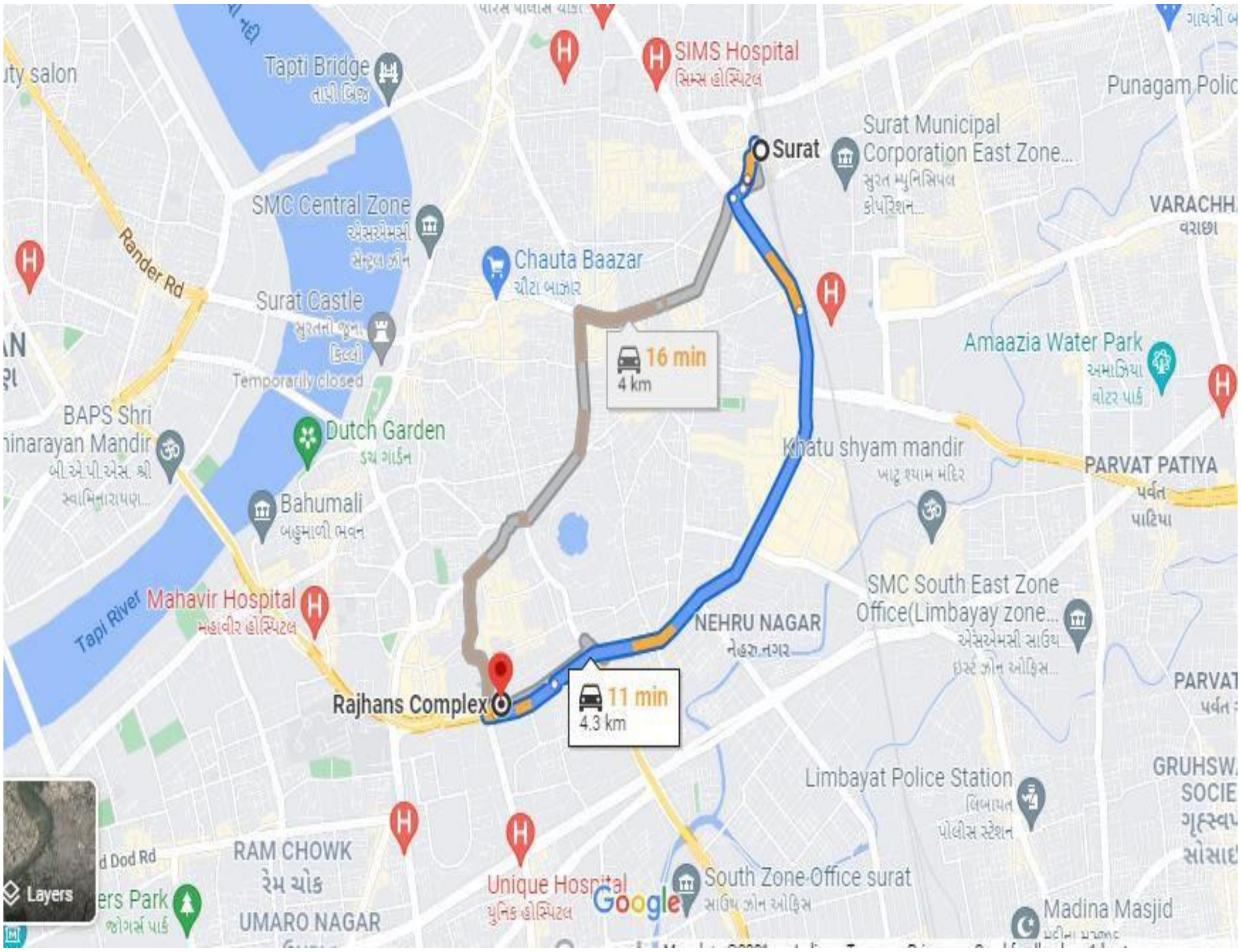
The remuneration package of all the managerial persons is given in the respective resolutions.

By the order of the Board of Directors
FOR FOCUS BUSINESS SOLUTION LIMITED

Sd/-
Mr. Mohamedyaseen Muhammadbhai Nathani
Managing Director & Chairman
DIN: 02759578

Date: 04th September, 2026
Place : Surat
Registered office: 703 Rajhans Complex,
Nr. Kadiwala School,
Ring Road, Surat-395002, Gujarat

ROUTE MAP (VENUE OF ANNUAL GENERAL MEETING):



DIRECTORS' REPORT

To
The Members,
Focus Business Solution Limited

The Board of Directors has pleasure in presenting herewith their 19th Annual Report together with the Audited Accounts of your Company for the year ended 31st March 2026.

FINANCIAL HIGHLIGHTS

a) The Company's financial performance during the year ended 31st March 2026 compared to the previous financial year is summarized below:

Particulars	For the Financial Year Ended 31st March, 2026 (In lakhs)	For the Financial Year Ended 31st March, 2025 (In lakhs)
Revenue from operations	2410.88	2390.68
Other Income	5.01	5.23
Total Revenue	2415.89	2395.90
(less) Total Expense	2299.45	2296.88
Profit Before Depreciation and finance cost	166.65	156.49
Depreciation	49.17	56.26
Finance Cost	1.04	1.22
Profit/(Loss) before Tax	116.44	99.02
Income Tax Expense	30.47	27.08
Deferred tax	(1.17)	(2.13)
Profit/ (Loss) After Tax	87.14	74.08

STATE OF COMPANY'S AFFAIRS

The Company is engaged in the business of debt collection services for Banks, NBFC and financial institutions. Company entered into the agreements with India's leading Banks, Financial Institutions and Non-Banking Financial companies to act as authorised recovery/collection agents on behalf of them.

The Company achieved the Revenue from Operations of Rs. 2410.88 Lakhs during the financial year ended on 31st March, 2026 as against Rs. 2390.68 Lakhs achieved during the previous year ended on 31st March, 2025.

During the year Company incurred Net Profit of Rs. 87.14 Lakhs during the financial year ended on 31st March, 2026 as against Net Profit of Rs. 74.08 Lakhs during the previous year ended on 31st March, 2025.

WEB ADDRESS

As required pursuant to section 92(3) of the Companies Act, 2013 read with Section 134(3) of the Companies Act, 2013 and rule 12(1) of the Companies (Management and Administration) Rules, 2014, the copy of Annual Return is available on the website of the company i.e. www.focusbsl.com

AMOUNT PROPOSED TO CARRY TO ANY RESERVE

The Company has not transferred any amount to the General Reserve Account during the financial year ended 31st March, 2026.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

The Company does not have any subsidiary or joint venture or Associate Company.

CHANGE IN SHARE CAPITAL, IF ANY

Authorized Share Capital

The authorized share capital of the company is Rs.7,50,00,000 (Rupees Seven Crore Fifty Lakhs Only) divided into 75,00,000 (Seventy-Five Lakhs) equity shares of Rs. 10 each

Paid-up Share Capital

The paid-up share capital of the Company is increased from Rs. 4,60,72,950/- divided into 46,07,295 Equity shares of Rs. 10/- each to Rs. 7,28,71,240/- divided into 72,87,124 Equity shares of Rs. 10/- each.

- **BONUS ISSUE**
  The Company, following the approval of shareholders granted on July 14, 2025, has issued 26,72,224 (Twenty-six lakh seventy-two thousand two hundred twenty-four) bonus equity shares of Rs. 10 each. These shares were duly allotted during the Board meeting held on July 22, 2025.

- **ALLOTMENT OF EQUITY SHARES UNDER EMPLOYEES STOCK OPTION PLAN:**
  The Company has allotted 7605 (Seven Thousand Six Hundred and Five) equity Shares of the company having a face value of Rs. 10/- (Rupees ten Only) at an exercise price of Rs. 10 (Rupees Ten only) aggregating to Rs. 76,050/- (Rupees Seventy-Six Thousand and Fifty Only) to the option grantees pursuant to exercise of the options granted to the eligible employees of the Company as per first grant under "FBSL-ESOS 2023" vide in its board meeting held on 02nd January, 2026.

LISTING FEES

The Company has paid Listing Fees for the Financial Year 2025-26 to the Stock Exchange, where its Equity Shares are listed.

DIVIDEND

The Board of Directors, at its meeting held on 02nd September 2026, has recommended a final dividend of 1% on the paid-up equity share capital of the Company for the financial year ended 31st March 2026, subject to the approval of the Members at the ensuing Annual General Meeting of the Company scheduled to be held on 28th September 2026.

During the financial year 2025-26, no dividend was declared or paid by the Company.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO:

A. **Conservation of energy and technology absorption:** Conservation of energy continues to receive increased emphasis and steps are being taken to reduce the consumption of energy at all levels. The Company has taken steps to conserve energy in its office use, consequent to which energy consumption had been minimized. No additional Proposals/ Investments were made to conserve energy. Since the Company has not carried on industrial activities, disclosure regarding impact of measures on cost of production of goods, total energy consumption, etc., is not applicable Therefore provision of section 134(m) is not applicable to the company.

B. **Foreign Exchange Earnings and Outgo:** There were no foreign exchange earnings and outgoing for the year ended as on 31st March, 2026.

DETAILS OF DIRECTORS AND KEY MANAGERIAL PERSONNEL

a) Retires by rotation

In accordance with the applicable provisions of the Companies Act, 2013 (‘the Act’) and the Articles of Association of the Company Mr. Mohamedyaseen Muhammadbhai Nathani (DIN: 02759578), Director, retire by rotation at the ensuing Annual General Meeting (‘AGM’) and being eligible, offers himself for re-appointment.

b) Key managerial personal

The following persons were designated as Key Managerial Personnel as on 31.03.2026:

1. Mr. Mohamedyaseen Muhammadbhai Nathani - Managing Director & Chairman
2. Mr. Mohamedamin Mohammad Nathani - Whole Time Director
3. Mr. Mohammed Ilyas Shaikh – Chief Financial Officer
4. Mr. Anshul Mehra - Company Secretary & Compliance officer

The company has compiled with the requirements of having Key managerial Personnel as per provisions of section 203 of the companies Act, 2013.

c) APPOINTMENT OF INDEPENDENT DIRECTORS IN THE BOARD AND DECLARATION UNDER SECTION 149(6)

All the Independent Directors have given declarations that they meet the criteria of independence as laid down under Section 149 (6) of the Act and Regulation 16 (1) (b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, hereinafter referred to as ‘Listing Regulations’. In the opinion of the Board, they fulfil the conditions of independence as specified in the Act and the Listing Regulations and are independent of the management. Further, the Independent Directors have complied with the Code for Independent Directors prescribed in Schedule IV to the Act.

d) Directors’ Responsibility Statement:

Pursuant to sub-section (5) of Section 134 of the Companies Act, 2013 and to the best of their knowledge and belief and according to the information and explanations obtained / received from the operating Management, your Directors make the following statement and confirm that

a. in the preparation of the annual accounts, the applicable accounting standards had been followed along with proper explanation relating to material departures;
b. the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year and of the profit and loss of the company for that period;
c. the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
d. the directors had prepared the annual accounts on a going concern basis;
e. the directors, had laid down internal financial controls to be followed by the Company and that such internal financial controls are adequate and were operating effectively; and
f. the directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

During the year under review, the Company has not developed the policy on Corporate Social Responsibility as the Company does not fall under the prescribed classes of Companies mentioned under section 135(1) of the Companies Act, 2013.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

The Company has zero tolerance for sexual harassment at workplace and has adopted a Policy on prevention, prohibition and redressal of sexual harassment at workplace in line with the provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 and the Rules thereunder for prevention and redressal of complaints of sexual harassment at workplace.

The details of Complaint received by the company during the year 2025-26 are as under:

- The number of sexual harassment complaints received during the year - NIL
- The number of such complaints disposed of during the year-NA
- The number of cases pending for a period exceeding ninety days-NIL

GOVERNANCE/SECRETARIAL

Corporate Governance Report

Since the Company is listed on SME platform of BSE Limited during the year under review, the provisions of Corporate Governance as specified in regulations 17 to 27 and clauses (b) to (i) & (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, are not applicable to the Company for the financial year ended 31st March, 2026.

BUSINESS RESPONSIBILITY REPORT

Business Responsibility report is not applicable to the Company for the financial year ended 31st March, 2026.

MEETINGS OF THE BOARD OF DIRECTORS

During the Financial year under review; 08 (Eight) meetings board of directors were held:

Sr. No.	Date of Meeting	Board strength	No. Of Directors Present
1	27-May-2025	05	05
2	20-Jun-2025	05	05
3	22-Jul-2025	05	04
4	22-Sep-2025	05	04
5	29-Oct-2025	05	05
6	15-Nov-2025	05	04
7	02-Jan-2026	05	05
8	23-Feb-2026	05	04

The intervening gap between the Meetings was within the period prescribed under the Companies Act, 2013 and SEBI (LODR) Regulations, 2015.

COMMITTEES OF BOARD:

During the year under review, your Directors have constituted wherever required, the following committees of the Board in accordance with the requirements of the Companies Act, 2013. The composition, terms of reference and other details of all the Board level committees have been elaborated in the report.

I.Audit Committee:

The Composition of the Committee and Attendance of the members are as under:

Sr No.	Name of the Members	Designation	Number of Meeting entitled	Number of meetings attended
1.	Mr. Pareshkumar Arjanbhai Patel	Chairman (Independent Director)	06	06
2.	Mr. Mohamedyaseen Muhammadbhai Nathani	Member (Managing Director)	06	06
3.	Mr. Tushar Mohanlal Mistry	Member (Independent Director)	06	04
4.	Ms. Saba Banu Bawani	Member (Independent Director)	06	06

During the financial year, 06 (Six) meetings of the Audit Committee were held on following dates:

27-05-2025, 20-06-2025, 22-07-2025, 29-10-2025, 02-01-2026, & 23-02-2026

Requisite quorum was present during the meetings.

The primary objective of the Audit Committee is to monitor and provide effective supervision of the management's financial reporting process, to ensure accurate and timely disclosures, integrity and quality of financial reporting. The Committee oversees the work carried out in the financial reporting process by the management, the Statutory Auditors, Internal Auditor, the Cost Auditor, the Secretarial Auditor and notes the processes and safeguards employed by each of them.

The Composition and the Terms of Reference of the Audit Committee is as mentioned in the provisions of Section 177 of the Companies Act, 2013 as amended from time to time.

II. Nomination and Remuneration Committee:

The Composition of the Committee and Attendance of the members are as under is as under:

Sr No.	Name of the Members	Designation	Number of Meeting entitled	Number of meeting attended
1	Mr. Pareshkumar Arjanbhai Patel	Chairman (Independent Director)	04	04
2	Mr. Tushar Mohanlal Mistry	Member (Independent Director)	04	02
3	Ms. Saba Banu Bawani	Member (Independent Director)	04	04

During the financial year, 04(Four) meetings of the Nomination and Remuneration Committee were held on following dates:

20-06-2025, 22-07-2025, 15-11-2025, & 02-01-2026

Requisite quorum was present during all the meetings.

The primary objective of the Nomination and Remuneration Committee ("NRC") is to identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down including remuneration payable to the senior management, recommend to the Board their appointment and carry out evaluation of every director's performance.

The Composition and the Terms of Reference of the nomination & Remuneration Committee is as mentioned in the provisions of Section 178 of the Companies Act, 2013 as amended from time to time.

III. Stakeholders' Relationship Committee:

The Composition of the Committee and Attendance of the members are as under is as under:

Sr. No.	Name of the Members	Designation	Number of Meeting entitled	Number of meeting attended
1	Mr. Pareshkumar Arjanbhai Patel	Chairman (Independent Director)	04	04
2.	Ms. Saba Banu Bawani	Member (Independent Director)	04	04
3	Mr. Tushar Mohanlal Mistry	Member (Independent Director)	04	02

During the Financial year, 4 (Four) meeting of the Stakeholder Relationship Committee were held on following dates:

27-05-2025, 22-07-2025, 29-10-2025, & 23-02-2026

The Committee looks into the grievances of the Shareholders related to transfer of shares, payment of dividend and non-receipt of annual report and recommends measure for expeditious and effective investor service.

The Composition and the Terms of Reference of the Stakeholder Relationship Committee is as mentioned in the provisions of Section 178 of the Companies Act, 2013 as amended from time to time.

The Company has duly appointed Registrar and Share Transfer Agent (R & T Agent) for servicing the shareholders holding shares in physical or dematerialized form. All requests for dematerialization of shares are likewise processed and confirmations thereof are communicated to the investors within the prescribed time. There were no complaints received during the year ended 31st March 2026.

During the year, one independent directors meeting held on 02.03.2026.

PRESENCE/ATTENDANCE OF DIRECTORS IN THE MEETINGS

Sr. No.	Name of Director	Board Meeting			Committee Meeting			AGM
		No of Meeting held	No of Meeting attended	%	No of Meeting held	No of Meeting attended	%	
1.	Mr. Mohamed Amin Mohammad Nathani	08	08	100	0	0	0	Yes
2.	Mr. Mohamedyaseen Muhammadbhai Nathani	08	08	100	06	06	100	Yes
3.	Ms. Saba Banu Bawani	08	08	100	14	14	100	Yes
4.	Mr. Pareshkumar Arjanbhai Patel	08	08	100	14	14	100	Yes
5.	Mr. Tushar Mohanlal Mistry	08	04	50	14	08	57.14	No

DETAILS OF FRAUD REPORTED BY AUDITOR

No fraudulent activities were reported by the auditors of the Company during the period under review pursuant to the provision of Section 143(12) of the Companies Act, 2013.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

The company has entered into transactions with related parties in accordance with the provisions of the Companies Act, 2013 read with rules and the particulars of contracts or arrangements with related parties referred to in Section 188(1), as prescribed in **Form AOC-2** of the rules prescribed under Chapter IX relating to Accounts of Companies under the Companies Act, 2013, is appended as "**Annexure – I".**

PARTICULARS OF LOAN, GUARANTEES, INVESTMENT OR SECURITY GIVEN BY THE COMPANY UNDER SECTION 186

The details of the Investments and Loans covered under the provisions of Section 186 of the Act are given in the notes to the financial statements.

DETAILS OF SIGNIFICANT & MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNAL IMPACTING THE GOING CONCERN STATUS AND THE COMPANY'S OPERATION IN FUTURE:

There were no significant and material orders passed by the Regulators /Courts that would impact the going concern status of the Company and its future operations.

FORMAL ANNUAL EVALUATION OF THE PERFORMANCE OF THE BOARD, ITS COMMITTEES, CHAIRPERSON AND INDIVIDUAL DIRECTORS:

Pursuant to the provisions of Section 134(3)(p) of the Companies Act, 2013 read with Rule 8(4) of the Companies (Accounts) Rules, 2014 and other applicable provisions, the Board of Directors has carried out an annual evaluation of its own performance, the performance of its Committees and individual Directors.

The evaluation of the Board was carried out after seeking inputs from all the Directors and was based on various criteria, including the composition and structure of the Board, effectiveness of Board processes, participation and contribution of Directors, quality of deliberations, transparency, adherence to good corporate governance practices and effectiveness of the functioning of the Board and its Committees.

The performance of the Committees was evaluated based on parameters including their composition, effectiveness of meetings, fulfilment of their terms of reference and the quality of recommendations made to the Board.

The performance of individual Directors was evaluated considering various parameters, including attendance and participation in Board and Committee meetings, knowledge and expertise, contribution to the strategic affairs of the Company, leadership qualities, independent judgement and overall contribution to the functioning of the Board.

PARTICULARS OF EMPLOYEES & MANAGERIAL REMUNERATION:

Details Pertaining to Remuneration as Required under Section 197(12) Of the Companies Act, 2013 Read with Rule 5(1), 5(2) & (3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 is attached as **Annexure-III.**

AUDITORS AND AUDITORS' REPORT:

EXPLANATION OR COMMENTS ON QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMERS MADE BY THE AUDITORS AND THE PRACTICING COMPANY SECRETARY IN THEIR REPORTS

Statutory Auditors & their Report

The Company's Statutory Auditors, M/s. Kansariwala & Chevli, Chartered Accountants (Firm registration no:123689W) were appointed as Statutory Auditors of the Company for a period of Five year at the 14th Annual General Meeting held on September 28, 2021 and his remuneration mutually agreed upon by the Board of Directors and the Statutory Auditors.

The office of the **M/s. Kansariwala & Chevli**, Chartered Accountants, Surat, (Firm Registration No. 123689W) Statutory Auditors of the Company expires at the ensuing Annual General Meeting of the Company.

The Board of Directors has recomnded, **M/s. PSSP & Co. (Firm Reg. No. 0129147W) to be appointed as Statutory Auditors of the Company.**

As per Section 139(1) of the Companies Act, 2013 and rules made there-under; your Directors recommend their appointment for a term of 5 (five) years from the conclusion of ensuing Annual General Meeting till the conclusion of Sixth Annual General Meeting (i.e. till the F.Y. 2030-31).

To be appointed as a Statutory Auditors, they have consented that they are eligible u/s. 141 of the Companies Act, 2013 read with Rule 4 (1) of the Companies (Audit and Auditor) Rules, 2014 and are not disqualified under the Companies Act 2013, the Chartered Accountants Act, 1949 and the rules and regulations made there-under.

There are no observations (including any qualification, reservation, adverse remark or disclaimer) of the Auditors in their Audit Report that may call for any explanation from the Directors. Further, the notes to accounts referred to in the Auditor`s Report are self-explanatory.

Secretarial Auditor & their Report

Pursuant to the requirements of Section 204(1) of the Act and Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, the Company has appointed M/s. JDM and Associates LLP, Practicing Company Secretary to conduct the secretarial audit for the financial year 2025-26. The Secretarial Audit Report as received from M/s. JDM and Associates LLP, Practicing Company Secretary is appended as **Annexure-II** to this Report.

The observation of secretarial audit report as mentioned below;

- It was observed that the Company has filed Revised Shareholding Pattern for the Quarter ended 31.03.2025 on 05.05.2025, which was after the prescribed timeline under Regulation 31(1)(b) of SEBI (LODR) Regulations, 2015.

Reply from the company:

- The Company has rectified the discrepancies raised by the Stock Exchange and had filed Revised Shareholding pattern by clarifying the variances in the Demat and Physical Shareholding on 05.05.2025

Internal Auditor

The Company has appointed M/s Jariwala & Associates, Chartered Accountants of the Company as Internal Auditor of the Company for conducing Internal Audit of Company for the period of 1 year for the Financial Year 2025-26, according to the Section 138 of the Companies Act, 2013 and read with the Rule 13 of The Companies (Accounts) Rules, 2014.

Further, the Board has re-appointed M/s. Jariwala & Associates, Chartered Accountants, as the Internal Auditor of the Company for the Financial Year 2026–27 in the board meeting held on 23rd May, 2026.

Cost Auditor

The Company is not required to appoint Cost Auditor and maintain a cost records during the year under review.

DETAILS OF REVISION OF FINANCIAL STATEMENT OR ANNUAL REPORT

No revision of the financial statement or Annual report has been revised during Financial Year 2024–25 for any of the three Preceding financial years.

DEPOSITS

The company has not accepted any deposit during the year under review. There was no deposit unpaid or unclaimed at the end of the year. The company has not defaulted in repayment of deposits or payment of interest thereon. Hence, the disclosure relating to deposit covered under Chapter V of the Companies Act, 2013 read with Rule 8 (5) of The Companies (Accounts) Rules, 2014 are not applicable to the company.

DETAILS OF UNSECURED LOAN RECEIVED FROM DIRECTOR/RELATIVE OF DIRECTOR'S

The company has not accepted any unsecured loans from its director and relative of directors during the year under review.

MANAGEMENT DISCUSSION & ANALYSIS REPORT

In terms of the provisions of Regulation 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Management Discussion & Analysis forms part of the Annual Report and is annexed as **Annexure IV.**

THE DETAILS IN RESPECT OF ADEQUACY OF INTERNAL FINANCIAL CONTROLS WITH REFERENCE TO THE FINANCIAL STATEMENTS:

The Company has identified and documented all key internal financial controls, which impact the financial statements. The financial controls are tested for operating effectiveness through ongoing monitoring and review process of the management and independently by the Internal Auditors. In our view the Internal Financial Controls, affecting the financial statements are adequate and are operating effectively.

MATERIAL CHANGES AFFECTING THE FINANCIAL POSITION OF THE COMPANY:

During the year, there were no material changes which affects the financial position of the Company.

MATERIAL CHANGES AND COMMITMENT IF ANY AFFECTING THE FINANCIAL POSITION OF THE COMPANY OCCURRED BETWEEN THE ENDS OF THE FINANCIAL YEAR TO WHICH THESE FINANCIAL STATEMENTS RELATE AND THE DATE OF THE REPORT

No material changes and commitments affecting the financial position of the Company occurred between the ends of the financial year to which these financial statements relate on the date of this report.

MAINTENANCE OF COST RECORDS U/S 148 (1)

The Company is not required to maintain cost records as per section 148(1) of the Companies Act, 2013 during the reporting period.

CORPORATE INSOLVENCY RESOLUTION PROCESS INITIATED UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016 (IBC)

During the year under review, there were no applications made or proceedings pending in the name of the company under the Insolvency Bankruptcy Code, 2016.

THE DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

During under the review, there has been no one time settlement of Loans taken from Banks and Financial Institutions.

CHANGE IN NATURE OF BUSINESS, IF ANY

During the year, there were no change in nature of business of the Company.

TRANSFER OF AMOUNTS TO INVESTOR EDUCATION AND PROTECTION FUND

During the year under review, there were no amounts, required to be transferred to the Investor Education and Protection Fund.

PROHIBITION OF INSIDER TRADING

With a view to regulate trading in securities by the directors and designated employees, the Company has adopted a Code of Conduct for Prohibition of Insider Trading. Investor Grievance Redressal During the financial year under review, there were no pending complaints or share transfer cases as on 31st March 2026.

INVESTOR EDUCATION AND PROTECTION FUND

During the year under review, there were no amounts, required to be transferred to the Investor Education and Protection Fund.

HUMAN RESOURCE DEVELOPMENT

The Company is pleased to report that during the year under reporting, the industrial relations were cordial.

DEVELOPMENT AND IMPLEMENTATION OF RISK MANAGEMENT POLICY FOR THE COMPANY

During the financial year under review, the company has identified and evaluated elements of business risk. Consequently, a Business Risk Management framework is in place. The Risk management framework defines the risk management approach of the company and includes periodic review of such risks and also documentation, mitigation controls, and reporting mechanism of such risks. The framework has different risk models which help in identifying risks trend, exposure, and potential impact analysis at a company level as also separately for business.

RECEIPT OF ANY COMMISSION BY MD / WTD FROM COMPANY OR FOR RECEIPT OF COMMISSION / REMUNERATION FROM ITS HOLDING OR SUBSIDIARY:

No commission was received by the Managing Director/Whole-Time Director from the Company or its holding or subsidiary companies during the year under review

EMPLOYEE STOCK OPTIONS:

The Company grants share-based benefits to eligible employees with a view to attracting and retaining the best talent, encouraging employees to align individual performances with Company objectives, and promoting increased participation by them in the growth of the Company.

- **Focus Business Solution Limited- Employee Stock Option Scheme 2023 (“FBSL-ESOS 2023”):**

  On July 29, 2023, pursuant to approval by the shareholders, the Board has been authorized to introduce, offer, issue and provide share-based incentives to eligible employees of the Company under FBSL ESOS 2023 plan. The maximum number of shares to be granted under the FBSL ESOS 2023 Plan shall not exceed 2,22,200 equity shares.

  Nomination and Remuneration Committee at its meeting held on November 11, 2023 approved the first grant of 26,400 options to eligible employees under FBSL ESOS 2023 at an exercise price of Rs. 10/- per option convertible into the equity shares of face value of Rs. 10/- each of the Company and shall vest within a period of one year from the date of the grant and shall be exercisable within one year of vesting. Subsequently, the Company allotted 7,695 equity shares of ₹10/- each on March 26, 2025 & 7,605 equity shares of ₹10/- each on January 02, 2026, to eligible employees upon exercise of options under the first grant.

POLICIES ADOPTED BY THE COMPANY

Your company has adopted various policies for the smooth working of the company which are as follows:

- **COMPANY’S POLICY RELATING TO DIRECTORS’ APPOINTMENT, PAYMENT OF REMUNERATION AND DISCHARGE OF THEIR DUTIES**

  The current policy is to have an appropriate mix of executive, non-executive and independent directors to maintain the independence of the Board, and separate its functions of governance and management. As on 31st March, 2026, the Board consists of 5 Directors, 2 is Executive Director and 3 of who are Non-Executive Independent Directors.

  The Board periodically evaluates the need for change in its composition and size. The Policy of the Company on Director’s appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of director and other matters provided under Section 178(3) of the Companies Act, 2013, adopted by the Board can be viewed on our website i.e. www.focusbsl.com. We affirm that the remuneration paid to the director is as per the terms laid out in the said policy.

- **INSIDER TRADING:**

  There are many information’s that are important and price sensitive and required to be kept confidential on the part of the company, if the information is disclosed this will harm the image of the company, in the definition of the insider it will include all the persons connected with the company including all employees. The policy relating to this is available on the website of the company.

  This policy is applicable to all employees and KMP’s of the company to not to disclose the confidential information of the company which affects the performance of the company, policy related to this available at the website of the Company i.e. www.focusbsl.com.

- **RELATED PARTY TRANSACTIONS:**

  The Objective of the Policy is to set out:

  (a) The materiality thresholds for related party transactions; and
  (b) The manner of dealing with the transactions between the Company and its related parties based on the Act, your company adopted this policy for dealing with parties in a transparent manner available at the website of the Company i.e. www.focusbsl.com.

- **RISK ASSESSMENT AND MANAGEMENT:**

  Risk is the part of every one's life, while running any business there are many kinds of risk is involved to minimis the business risk and all the factors that will negatively affects the organization every company tries to follows a certain procedure for the forecasting of the risk and its management policy relating to this is available in the website of the Company i.e. www.focusbsl.com.

- **DISCLOSURE OF COMPOSITION OF AUDIT COMMITTEE AND PROVIDING VIGIL MECHANISM / WHISTLE BLOWER POLICY FOR THE DIRECTORS AND EMPLOYEES**

  While running the big organization there are certain good and bad things may be happened in order to control the fraud, misconduct and malpractices this procedure is adopted by the Company and reporting of this procedure is done under the vigil mechanism, by adopting this kind of system company can control the unethical acts and practices policy relating to this is available at the website www.focusbsl.com.

SECRETARIAL STANDARDS ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA (ICSI)

The Company has devised proper systems to ensure compliance with the provisions of all applicable Secretarial Standards issued by the Institute of Company Secretaries of India and such systems are adequate and operating effectively.

The Company complies with all applicable mandatory Secretarial Standards issued by the Institute of Company Secretaries of India (ICSI).

MATERNITY BENEFIT ACT AND ITS COMPLIANCE

The Company has duly complied with the provisions of the Maternity Benefit Act, ensuring all eligible employees receive the benefits and protections as mandated under the Act.

OTHERS

Registrar and Transfer Agent:
The Company had appointed Purva Sharegistry (India) Pvt. Ltd as the Registrar and Transfer Agent (RTA). The Company's RTA have adequate infrastructure to process investor grievances with regards to transfers, transmission and other such matters.

Statutory Compliances
The Company has complied with all the statutory requirements. The Company ensures compliance of the Act, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, and various statutory authorities on quarterly/half yearly/Annual basis.

Secretarial Standards

The Company has complied with Secretarial Standards issued by the Institute of Company Secretaries of India on Board and General Meetings of the Company.

HEALTH, SAFETY AND ENVIRONMENT PROTECTION

Company's Health and Safety Policy commits to comply with applicable legal and other requirements connected with occupational Health, Safety and Environment matters and provide a healthy and safe work environment to all employees of the Company.

CAUTIONARY STATEMENT

Statement in the Annual Report, particularly those which relate to Management Discussion and Analysis, describing the Company's objectives, projections, estimates and expectations, may constitute "forward looking statements" within the meaning of applicable laws and regulations. Although the expectations are based on reasonable assumptions, the actual Results might differ.

ACKNOWLEDGEMENTS

Your Directors would like to express their sincere appreciation for the commitment, dedication and hard work done by the employees of the Company and the positive co-operation extended by Banks, Government Authorities, Customers and various other stakeholders. Your Directors also wish to place on record their deep gratitude towards the shareholders for their continued support and confidence.

For and on behalf of the Board
Focus Business Solution Limited

Mr. Mohamedyaseen Muhammadbhai Nathani	**Mr. Mohamedamin Mohammad Nathani**
Managing Director & Chairman	**Whole Time Director**
DIN: 02759578	**DIN:02759560**

Date: 02nd September, 2026
Place: Surat

ANNEXURE I
FORM NO. AOC-2

(Pursuant to clause (h) of sub-section (3) of Section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014)

Form for disclosure of particulars of contracts / arrangements entered into by the company with related parties referred to in sub-section (1) of son 188 of the Companies Act, 2013 including certain arm's length transactions under third provision thereto:

1. **Details of contracts or arrangements or transactions not at arm's length basis:**

   All contracts/arrangements/transactions entered into by the Company with related parties during the year ended March 31, 2026 were at arm's length basis.

2. **Details of material contracts or arrangement or transactions at arm's length basis:**

Sr. No	Name of Related Party and nature of relationship	Nature of Contract / Arrangement / Transactions	Duration of the contracts /arrangements / transactions	Salient terms of the contracts or arrangements or transactions including the value, if any	Date of Approval by the Board, if any.
1.	Mr. Mohamed amin Mohammad Nathani (Whole-Time Director)	Rent paid	As Per Agreement	Transaction entered between the parties at arm length basis	23.05.2026
2.	Mr. Mohamedyaseen Muhammadbhai Nathani (Managing Director)	Rent paid	As Per Agreement	Transaction entered between the parties at arm length basis	23.05.2026
3.	Mr. Sajid Nathani (Relative of Director)	Salary	Ongoing	Transaction entered between the parties at arm length basis	23.05.2026
4.	Mr. Aslam Nathani (Relative of Director)	Salary	Ongoing	Transaction entered between the parties at arm length basis	23.05.2026
5.	Nathani Software Pvt. Ltd. (Sister Concern Company)	Purchase	Ongoing	Transaction entered between the parties at arm length basis	23.05.2026
6.	Focus Business Support Service (Director entity)	Job Work	Ongoing	Transaction entered between the parties at arm length basis	23.05.2026

Annexure-II

Form MR - 3

Secretarial Audit Report

for the Financial Year Ended 31st March, 2026

[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration Personnel) Rules, 2014]

To,
The Members,
FOCUS BUSINESS SOLUTION LIMITED
(CIN - L74140GJ2006PLC049345)
703, RAJHANS COMPLEX,
NR. KADIWALA SCHOOL, RING ROAD,
SURAT - 395002, GUJARAT, INDIA

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **FOCUS BUSINESS SOLUTION LIMITED** (CIN - L74140GJ2006PLC049345) (hereinafter called the "Company"). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial audit, we hereby report that in our opinion, the Company has, during the audit period covering the Financial Year ended on **31st March, 2026**, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on **31st March, 2026,** according to the provisions of:

(i)	The Companies Act, 2013 (the Act) and the rules made there-under;
(ii)	The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made there-under;
(iii)	The Depositories Act, 1996 and the Regulations and Bye-laws framed there-under;
(iv)	Foreign Exchange Management Act, 1999 and the rules and regulations made there-under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
(v)	The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act') ***a.*** The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011; ***b.*** The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015; ***c.*** The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018; ***d.*** The Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021; ***e.*** The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021. [**Not applicable** as the Company had not issued and listed any debt

	securities, non-convertible securities or commercial paper during the financial year under review]; ***f.*** The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client. [**Not applicable** as the company is not registered as Registrar to Issue and Share Transfer Agent during the financial year under review;] ***g.*** The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021. [**Not applicable** as the Company has not delisted / proposed to delist its equity shares from Stock Exchange during the financial year under review]; ***h.*** The Securities and Exchange Board of India (Buy-Back of Securities) Regulations, 2018. [**Not applicable** as the Company has not bought back / proposed to buy-back any of its securities during the financial year under review]; ***i.*** The Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
(vi)	Other laws specifically applicable to the Company namely – 1. Income Tax Act, 1961 2. Goods & Service Tax, 2017 and other indirect tax if any,

I have also examined compliances with the applicable clauses of the following:

(i)	The Secretarial Standards pursuant to Section 118(10) of the Act, issued by the Institute of Company Secretaries of India.
(ii)	The Listing Agreement entered into by the Company with the BSE Limited.

During the audit period under review, the Company has generally complied with the provisions of the Acts, rules, regulations and guidelines, standards mentioned above subject to the following observations:

(a)

Sr. No.	01.
Compliance Requirement (Regulations/circulars/guidelines including specific clause)	**Holding of specified securities and shareholding pattern** The listed entity shall submit to the stock exchange(s) a statement showing holding securities and shareholding pattern separately for each class of securities, in the format specified by the Board from time to time within the following timelines:- (b) on a quarterly basis, within twenty-one days from the end of each quarter
Regulation/Circular No.	Regulation 31(1)(b) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015
Deviations	The Company has filed Revised Shareholding Pattern with revision of details for the quarter ended 31.03.2025 on 05.05.2025 (after due date)
Action Taken by	BSE Limited
Type of Action	Observed discrepancies in the Shareholding Pattern filed with the Stock Exchange for the Quarter ended 31.03.2025 via mail received dated 02.05.2025
Details of Violation	The Exchange has observed the following discrepancies in the XBRL filing

	- This has reference to the Shareholding Pattern and the Statement of Reconciliation of Share Capital Audit Report filed by the Company for the quarter ended March 31, 2025. In this connection, the Exchange has observed that the Shareholding Pattern and the Statement of Reconciliation of Share Capital Audit Report for the March 31, 2025 quarter have variances in Demat and Physical holding. Kindly provide the clarification for the variances in the Demat and Physical Shares in the Shareholding Pattern as well as the Statement of Reconciliation of Share Capital Audit Report filed for the above quarter.
Fine Amount	No fine imposed
Observations/Remarks of the Practicing Company Secretary	It was observed that the Company has filed Revised Shareholding Pattern for the Quarter ended 31.03.2025 on 05.05.2025, which was after the prescribed timeline under Regulation 31(1)(b) of SEBI (LODR) Regulations, 2015.
Management Response	The Company has rectified the discrepancies raised by the Stock Exchange and had filed Revised Shareholding pattern by clarifying the variances in the Demat and Physical Shareholding on 05.05.2025
Remarks	Acknowledged

I further report that, the compliance of applicable financial laws including direct and Indirect Tax laws, maintained by the company, has not been reviewed in this Audit since the same has been subject to review by the Statutory Auditors and other designated professionals.

I further report that-

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors, Independent Directors and Women Director. There were no changes in the composition of the Board of Directors that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Meetings of the Board and Committees of the Board. Except where consent of the directors was received for scheduling meeting at a shorter notice (to transact urgent business on fulfilling conditions as prescribed under section 173 (3) of the Companies Act, 2013), and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

As per the Minutes of the meetings of the Board of Directors & the committee thereof duly recorded and signed by the Chairman the decision of the Board or Committee was unanimous and there were no dissenting views on any matter.

I further report that based on review of compliance mechanism established by company and on the basis of representation made / certificate issued by the Company and its officers, there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with the applicable laws, rules, regulations and guidelines.

I further report that during the audit period there were no specific events / actions having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

I. During the period under review, the company has allotted 26,72,224 Bonus Shares with the approval of the Stock Exchange dated 02nd July, 2025, the approval of the shareholders of the

Company in the General Meeting held on 14th July, 2025, and the approval of the Board of Directors in the Board Meeting held on 22nd July, 2025.

II. During the period under review, the company has allotted 7605 Equity shares pursuant to exercise of the options granted to the eligible employees of the Company as per first grant under “FBSL-ESOS 2023”, with the approval of the Board of Directors in the Board Meeting held on 02nd January, 2026.

For, JDM AND ASSOCIATES LLP

Company Secretaries

Firm Unique No: L2025GJ019100

CS Dhaval P Master
Designated Partner
Membership No.: A34204
CP No: 13653
Peer Review Certificate No. 6787/2025
ICSI UDIN - A034204H001219245

Place: Surat
Date: 25.08.2026

Note: This report is to be read with my letter of even date which is annexed as **“ANNEXURE A”** and forms an integral part of this report.

“ANNEXURE – A”

FORM No. MR - 3
SECRETARIAL AUDIT REPORT
For the Financial Year Ended on 31st March, 2026

To,
The Members,
FOCUS BUSINESS SOLUTION LIMITED
(CIN - L74140GJ2006PLC049345)
703 RAJHANS COMPLEX,
NR. KADIWALA SCHOOL, RING ROAD,
SURAT - 395002, GUJARAT, INDIA

Our Report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, We followed provide a reasonable basis for my opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Accounts of the company and for which we relied on the report of statutory auditor.

4. Where ever required, We have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The Compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For JDM AND ASSOCIATES LLP

Company Secretaries

Firm Unique No: L2025GJ019100

CS Dhaval P Master
Designated Partner
Membership No.: A34204
CP No: 13653
Peer Review Certificate No. 6787/2025
ICSI UDIN - A034204H001219245

Place: Surat
Date: 25.08.2026

Annexure-III

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT ANDREMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

1. **Information as per Rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:**

a. **The ratio of remuneration of each director to the median remuneration of employees for the financial year:**

Sr. No.	Name of Director	Designation	Ratio of Remuneration of each Director/to median remuneration of employees
1.	Mr. Mohamed Amin Mohammad Nathani	Whole time Director	3.70 :1
2.	Mr. Mohamedyaseen Muhammadbhai Nathani	Managing Director	3.70 :1

b. **The Percentage increase in remuneration of each director, Chief Financial Officer, Chief Executive Officer, Company Secretary or Manager, if any, in the financial year:**

Sr. No.	Name of Director & KMPs	Designation	Nature of Payment	Percentage Increase in the Remuneration (%) in F.Y. 2025-26
1.	Mr.Mohamedyaseen Muhammadbhai Nathani	Managing Director	Remuneration	No change
2.	Mr. Mohamed Amin Mohammad Nathani	Whole time director	Remuneration	No change
3.	Mr. Mohammed Ilyas Shaikh	CFO	Remuneration	No change
4.	Dinal Kansadwala (resignation w.e.f. 15.11.2025)	CS	Remuneration	No change
5.	Anshul Mehra (Appointed w.e.f. 16.11.2025)	CS	Remuneration	No change

c. **The percentage increase in the median remuneration of employees in the financial year:** There is 03.90% change in the median remuneration of employees during the financial year 2025-26 as compared to previous financial year 2024-25.

As on 31st March 2026, there were a total of 99 employees on the payroll of the Company.

d. **Average percentile increase/decrease already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration:**

There is no change in the average salaries of the employees other than the managerial personnel during the financial year 2025-26.

2. Information as per Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014:

None of the employee of the Company was in receipt of the remuneration (throughout the financial year or part thereof) as per Rule 5(2) of the Companies (Appointment of Managerial Personnel) 2014.

The Board of Directors of the Company affirmed that remuneration of all the Key Managerial Personnel of the Company are as per the Remuneration Policy of the Company.

For and on behalf of the Board
Focus Business Solution Limited

Date: 02nd September, 2026
Place: Surat

Mr. Mohamedyaseen Muhammadbhai Nathani	**Mr. Mohamedamin Mohammad Nathani**
Managing Director & Chairman	**Whole Time Director**
DIN: 02759578	**DIN:02759560**

ANNEXURE-IV
MANAGEMENT DISCUSSION & ANALYSIS REPORT

Your directors take pleasure in presenting the Management Discussion and Analysis Report for the year ended March 31, 2026.

STRUCTURE OF THE INDUSTRY, DEVELOPMENTS AND SWOT ANALYSIS:

Company Overview and Structural Framework

Corporate Structure

Focus Business Solution Limited, a public limited company listed on the SME Platform of BSE since July 13, 2021, was originally incorporated as *Focus Business Solution Private Limited* on November 10, 2006, in Gujarat. The Company transitioned to its current status as a listed entity in line with its vision of expanding operational capabilities and enhancing governance standards.

Under the continued guidance and leadership of its founders, **Mr. Mohamedamin Mohammad Nathani** and **Mr. Mohamedyaseen Muhammadbhai Nathani**, the Company has grown steadily over the past two decades, establishing a strong foothold in the debt collection industry. Their strategic direction, combined with the support of an experienced senior management team, has enabled the Company to achieve several milestones in collections and client servicing.

With over 20 years of experience in the debt recovery domain, Focus Business Solution Limited is now on a trajectory to achieve its long-term vision of **PAN India coverage**, catering to leading banks, NBFCs, and financial institutions across multiple regions.

Operational Structure

Focus Business Solution Limited provides end-to-end debt collection and recovery solutions through a multi-channel delivery model. The Company's operational framework is designed to address the requirements of financial institutions while maintaining efficiency, regulatory compliance, data confidentiality and sensitivity towards customers.
The Company's service portfolio includes:

- Tele-calling and contact centre-based collection services;
- Field visits and field collection services;
- IVR-based collection solutions;
- Voice blast services;
- E-mail blast and digital communication services;
- Field investigation and verification services; and
- Legal and other allied recovery services.

These services are supported by technology-enabled processes and integrated operational systems aimed at improving productivity, monitoring collection activities and providing timely reporting to clients.

Compliance and Governance Mechanism

The Company recognizes compliance, ethical conduct and customer sensitivity as essential elements of sustainable operations. The Company follows applicable regulatory requirements, including the guidelines and directions issued by the Reserve Bank of India (“RBI”), together with the contractual requirements and codes of conduct prescribed by its banking and financial institution clients.

The Company has established Standard Operating Procedures ("SOPs") covering collection processes, employee and collection-agent conduct, documentation, customer interaction, confidentiality and reporting.
The Company's internal control and monitoring framework is supported by periodic internal audits and operational reviews. Employees and collection personnel are provided regular training and guidance with respect to:

- Code of Conduct;
- Fair Practices Code;
- Applicable RBI guidelines and regulatory requirements;
- Client-specific protocols;
- Data protection and confidentiality requirements; and
- Appropriate and respectful customer communication practices.

The Company remains committed to continuously strengthening its compliance framework in line with evolving regulatory expectations and industry practices.

Technology Integration in Structure

Technology continues to play an important role in the Company's operating model. The Company has developed a hybrid service model combining technology-enabled tele-calling with field-based collection and investigation activities. During FY 2025–26, the Company continued to focus on improving process efficiency, customer communication, monitoring mechanisms and operational reporting through greater use of digital tools and technology-enabled processes.

The increasing adoption of data analytics, automation, artificial intelligence and digital communication across the financial services industry is creating opportunities for collection agencies to improve customer segmentation, prioritization of cases, contact strategies and recovery outcomes. The Company intends to progressively leverage suitable technologies while maintaining appropriate controls relating to regulatory compliance, data security and customer privacy.

Overall, the Company has developed a resilient and scalable operating structure supported by experienced personnel, technology-enabled processes, governance mechanisms and a diversified service offering. These capabilities provide a foundation for expanding the Company's geographical footprint and strengthening long-term relationships with financial institutions.

Branch Network of the Company

We have staff strength of around 1439 covering all branches which included 99 staff on our payroll and 1340 staff hired on contractual basis and each of our staff is fully trained and all types of assignment like recovery, collection, field investigation and other allied services.

THE GLOBAL ECONOMY:

The global economy continued to operate in an environment characterized by geopolitical uncertainty, evolving trade conditions, moderating inflation and differing monetary-policy trajectories across major economies. While inflationary pressures have eased from earlier peaks in several economies, growth remains exposed to geopolitical developments, trade disruptions, financial-market volatility and changes in global interest rates.

The financial services industry continues to undergo structural transformation, driven by digitalization, increased regulatory oversight, changing customer expectations and greater emphasis on responsible lending and recovery practices.

For the debt collection and recovery industry, these developments create both opportunities and challenges. Changes in borrower behaviour, credit cycles and levels of indebtedness influence the demand for professional collection services. At the same time, financial institutions are increasingly seeking technology-enabled, compliant and customer-sensitive recovery solutions.

Against this backdrop, the Company continues to focus on operational efficiency, regulatory compliance, technology adoption and maintaining high standards of client servicing.

THE GLOBAL OUTLOOK:

The global debt collection industry is expected to continue evolving in response to changing credit conditions, consumer behaviour, regulatory requirements and technological advancements.

Technology is expected to remain a key driver of industry transformation. Artificial intelligence, machine learning, data analytics, automation and omni-channel communication are increasingly being used to improve customer segmentation, case prioritization, contact strategies and operational productivity.

At the same time, responsible and ethical recovery practices are becoming increasingly important. Collection agencies are expected to balance recovery objectives with customer protection, privacy, transparency and regulatory compliance.

The Company believes that the increasing emphasis of financial institutions on professional, compliant and technology-enabled collection processes provides opportunities for organized players with established operational capabilities and strong governance systems.

INDIAN ECONOMY AT GLANCE:

The Indian economy remained on a strong growth trajectory during FY 2025–26. According to the Economic Survey 2025–26, India's real GDP growth for FY 2025–26 was estimated at 7.4%, reflecting continued resilience in domestic economic activity. The Survey also highlighted India's strong medium-term growth potential despite continuing global uncertainties.

The continued expansion of India's financial services ecosystem, increasing formalization of credit, digitalization of financial transactions and growing penetration of banking and NBFC services are supporting demand for efficient collection and recovery mechanisms.

The financial sector is also experiencing increased adoption of digital technologies, data-driven processes and automated customer engagement. These developments are expected to create opportunities for specialized service providers capable of delivering scalable and compliant recovery solutions.

The RBI continues to emphasize responsible lending, customer protection and appropriate conduct in recovery activities. Recovery agents and service providers operating in this ecosystem therefore need to maintain appropriate processes, supervision, training and compliance mechanisms.

Against this background, the Indian debt collection and recovery industry is expected to remain an important component of the financial ecosystem.

DEBT COLLECTION INDUSTRY 2026:

In 2026, India's debt collection industry is undergoing significant transformation, driven by economic pressures, regulatory reforms, and technological advancements.

Economic and Credit Environment

India's continued economic expansion and increasing formalization of financial services have supported the growth of bank and NBFC lending. As credit portfolios expand, financial institutions require effective mechanisms to manage delinquent accounts and improve collection efficiency.

The debt collection industry therefore continues to play an important role in supporting financial institutions in managing overdue accounts, improving recoveries and maintaining portfolio quality.

Technological Advancements:

Technology is rapidly changing the operating model of the collection industry. Financial institutions and collection service providers are increasingly adopting:

- Artificial Intelligence (“AI”) and Machine Learning (“ML”);
- Data analytics and customer segmentation;
- Automated case allocation and prioritization;
- Digital communication channels;
- SMS, e-mail and messaging-based engagement;
- IVR and voice-based solutions;
- Centralized monitoring and reporting systems; and
- Technology-enabled field-force management.

These developments can improve operational efficiency and enable more targeted and customer-sensitive collection strategies.

The Company continues to evaluate and adopt appropriate technology solutions to improve productivity, monitoring and service quality.

Regulatory Reforms

The regulatory environment surrounding debt collection continues to emphasize fair, transparent and responsible customer treatment. The RBI's regulatory framework places importance on appropriate conduct by regulated entities and their recovery agents, including responsible engagement with borrowers.

The Company considers regulatory compliance to be an integral part of its operating model and continues to strengthen its SOPs, training programs, monitoring mechanisms and internal controls.

Outlook

The Indian debt collection industry is expected to witness continued evolution, supported by growth in the financial services sector, increasing credit penetration, digital transformation and demand for specialized recovery services.

However, the industry will also need to address challenges relating to regulatory compliance, customer sensitivity, data privacy, cybersecurity, changing borrower behaviour and technological disruption.

The Company believes that organizations combining domain expertise, technology, trained manpower, compliance discipline and customer-centric practices will be better positioned to capitalize on the opportunities emerging in the sector.

SWOT ANALYSIS

Strengths

- More than two decades of experience in the debt collection and recovery domain.
- Established relationships with banks, NBFCs and financial institutions.
- Multi-channel collection capabilities covering tele-calling, field operations and digital communication.
- Experienced management and operational personnel.
- Technology-enabled collection and monitoring processes.
- Focus on regulatory compliance and customer-sensitive recovery practices.
- Ability to provide multiple allied services under an integrated operating model.

Weaknesses

- Dependence on the business volumes and collection requirements of financial institution clients.
- Labour-intensive nature of certain field collection activities.
- Dependence on availability and retention of trained personnel across different locations.

Opportunities

- Expansion of India's formal credit and financial services ecosystem.
- Increasing demand for professional and organized debt collection services.
- Greater adoption of digital and technology-enabled recovery solutions.
- Increasing outsourcing of collection and allied services by financial institutions.
- Expansion of the Company's geographical footprint.
- Opportunities arising from AI, data analytics and automation in collection operations.

Threats

- Changes in regulatory requirements governing recovery activities.
- Intense competition within the collection and financial services outsourcing industry.
- Changes in economic conditions and borrower repayment capacity.
- Changes in client strategies, internal collection capabilities or outsourcing arrangements.

SEGMENT-WISE OR PRODUCTS-WISE PERFORMANCE:

During the year 2025-26, following are the segment wise performance of the Company.

Total Revenue from Services rendered	Rs. 2415.89 Lakhs
Net Profit after Tax from Services rendered	Rs. 87.14 lakhs

INTERNAL CONTROL SYSTEM AND THEIR ADEQUACY:

The Company has adequate internal control systems including suitable monitoring procedures commensurate with its size and the nature of the business. The Internal Auditors and Company's Internal Audit Department conduct regular audits to ensure adequacy of internal control system, adherence to management instruction and compliance with laws and regulations of the country as well as to suggest improvements. The statutory auditors while conducting the statutory audit, review and evaluate the internal controls and their observations are discussed with the Audit committee of the Board.

DISCUSSION ON FINANCIAL PERFORMANCE WITH RESPECT TO OPERATIONAL PERFORMANCE

During the period 2025-26, the movement in the Total Income and net profit after tax are as follows:

Particular	FY 2025-26	FY 2024-25
Total Revenue	Rs. 2415.89 Lakhs	Rs. 2395.90 Lakhs
Net Profit after Tax	Rs. 87.14 lakhs	Rs. 74.08 lakhs

HUMAN RESOURCES

One of the key pillars of the Company's business is its people. The Company considers human resources as one of the vital and important factors for sustained growth, business success and creating value for Stakeholders. Company has maintained cordial and harmonious relations with all Employees.

The total numbers of Employees on pay roll were 99 as on 31st March, 2026.

CAUTIONARY STATEMENT

Certain statements made in the Management Discussion and Analysis Report describing the Company’s objectives, projections, estimates, predictions and expectations may be forward looking statements, within the meaning of applicable securities law and regulations and actual results may differ materially from those expressed or implied. Significant factors that make differences to Company’s operations include competition, change in Government policies and regulations, tax regimes and economic development within India. The Company assumes no responsibility to publicly amend, modify or revise any forward looking statement, on the basis of any subsequent development, information or events or otherwise.

For and on behalf of the Board
Focus Business Solution Limited

Mr. Mohamedyaseen Muhammadbhai Nathani
Managing Director & Chairman
DIN: 02759578

Date: 02nd September, 2026
Place: Surat

DECLARATION OF COMPLIANCE WITH CODE OF CONDUCT

I, Mohamedyaseen Muhammadbhai Nathani, Chairman & Managing Director of the Company hereby declare that, Members of the Board and Senior Management Personnel have confirmed their compliance with the Code of Conduct for the year ended March 31, 2026.

Sd/-
Mr. Mohamedyaseen Muhammadbhai Nathani
Chairman & Managing Director

INDEPENDENT AUDITOR'S REPORT

UDIN: 26032429QHHYJM5191

INDEPENDENT AUDITOR'S REPORT

To the Members of
FOCUS BUSINESS SOLUTION LIMITED

Report on the Standalone Financial Statements

Opinion

We have audited the accompanying standalone financial statements of **FOCUS BUSINESS SOLUTION LIMITED** ("the Company"), which comprise the Balance Sheet as at March 31, 2026 and the Statement of Profit and Loss, the Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statements give the information required by the Companies Act, 2013 in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, the profit/loss Statement, changes in equity and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit in accordance with standards on Auditing 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 Statements 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 Statements under the provisions of the Act and the rules made thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Standalone Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the other information. The other information comprises the information included in the "Annual Report", but does not include the Standalone Financial Statements and our auditor's report thereon.

Our opinion on the Standalone Financial Statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the Standalone Financial Statements, our responsibility is to read the other information, and in doing so, consider whether the other information is materially inconsistent with the Standalone Financial Statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial statements that give a true and fair view of the financial position and financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. 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 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Statements, management 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements 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 standards on Auditing 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 these Standalone Financial Statements.

As part of an audit in accordance with standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone Financial Statements, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for explaining our opinion on whether the Company has adequate internal financial controls system in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's 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 Group's ability 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 Standalone Financial Statements 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 Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order'') issued by the Central Government of India, in exercise of powers conferred by sub-section 11 of section 143 of the Act, and on the basis of such checks of books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in the "**Annexure A**" attached hereto our comments on the matters specified in the paragraphs 3 and 4 of the said Order.
2. Further to our comments in Annexure A, as required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purposes of our audit.
   b) In our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
   c) The balance sheet, the statement of profit and loss and cash flow statement dealt with by this Report are in agreement with the books of account;
   d) In our opinion, the aforesaid standalone financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014;
   e) On the basis of the written representations received from the directors as on 31st March, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;
   f) with respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "**Annexure B**"; and
   g) with respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
      i. The Company does not have any pending litigations, which would impact its financial position;
      ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
      iii. There were no amounts, which were required to be transferred to the Investor Education and Protection Fund by the Company.
      iv. a. The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person(s) or entity(ies), including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

b. The Management has represented, that, to the best of its knowledge and belief, as disclosed in the notes to accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

c. Based on the audit procedures that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (i) and (ii) of Rule 11(e) as provided under (a) & (b) above contain any material misstatement.

v. No Dividend issued by the Company during the year.

For KANSARIWALA & CHEVLI

Chartered Accountants

Firm Registration No. 123689W

(H. B. Kansariwala)

Partner

Place: SURAT **Membership No. 032429**

Date: 23/05/2026 **Peer Review No. 025532**

ANNEXURE - A TO THE INDEPENDENT AUDITORS' REPORT

(Referred to Para 1 under the heading of "Report on Other Legal and Regulatory Requirements" of our report of even date to the members of **FOCUS BUSINESS SOLUTION LIMITED** for the year ended 31st March, 2026)

On the basis of the information and explanation given to us during the course of our audit, we report that:

1. In respect of its Property Plant and Equipment and Intangible Assets:

(a) The Company has maintained proper records showing full particulars, including quantitative details and situation of property, plant and equipment and investment property.

The Company has maintained proper records showing full particulars of intangible assets.

(b) The Company has a regular program of physical verification of its property, plant and equipment under which the assets are physically verified in a phased manner over a period of three years, which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. In accordance with this program, certain property, plant and equipment were verified during the year and no material discrepancies were noticed on such verification.

(c) As per our verification of records of company and books of accounts of company, all immovable property documents in the name of company, hence other details in tabular formats in relation to title of documents held in the name of other person, is not required to be given.

(d) The Company has not revalued its Property, Plant and Equipment or intangible assets during the year.

(e) In terms of Information and explanation sought by us, and given by the company and books of accounts and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that there has not been any proceeding against the company or no proceeding pending in relation to holding of Benami property by the company. Hence no disclosure requirement in the financial statements in relation to same.

2. In respect of its inventories:

(a) Not Applicable, since no trading or manufacturing activities carried on by the company.

(b) The company has not been sanctioned any working capital limit in excess of five crore rupees in aggregate at any points of time during the year and hence reporting under clause (ii)(b) of the Order is not require.

3. The company has not granted any loans, secured or unsecured to companies, firms or other parties. Therefore, the provisions of sub clauses (a) to (f) of clause 3(iii) are not applicable to the company.

4. (a) In our opinion and according to the information and explanations given to us, the Company has not given any loans directly or indirectly to directors covered under section 185 of the Companies Act, 2013.

(b) In our opinion and according to the information and explanation given to us, the company has not given guarantee or has provided security in connection with loan, to any person or other body corporate as covered under section 186 of the Companies Act, 2013 and has not acquired any security of any other body corporate.

5. In our opinion and according to the information and explanation given to us, the company has not accepted any deposits in contravention of Directives issued by Reserve Bank of India and provisions of Sections 73 to 76 or any other relevant provisions of the Act and the rules framed there under, wherever applicable.

6. The Central Government has not specified maintenance of cost records under sub-section (1) of section 148 of the Act, in respect of Company's products/business activity. Accordingly, reporting under clause 3(vi) of the Order is not applicable.

7. (a) In our opinion, and according to the information and explanations given to us, undisputed statutory dues including goods and services tax, provident fund, employees' state insurance, income-tax, sales-tax, service tax, , duty of customs, duty of excise, value added tax, cess and other material statutory dues, as applicable, have generally been regularly deposited with the appropriate authorities by the Company. Further, no undisputed amounts payable in respect thereof were outstanding at the year-end for a period of more than six months from the date they became payable.

(b) According to the information and explanations given to us, there are no statutory dues referred to in sub clause (a) above that have not been deposited with the appropriate authorities on account of any dispute.

8. According to the information and explanations given to us, no transactions were surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961) which have not been recorded in the books of accounts.

9. (a) According to the information and explanations given to us, the Company has not defaulted in repayment of its loans or borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us including representation received from the management of the Company, and on the basis of our audit procedures, we report that the Company has not been declared a willful defaulter by any bank or financial institution or other lender.

(c) In our opinion and according to the information and explanations given to us, the Company has not raised any funds by way of term loans during the year or in any previous year. Accordingly, reporting under clause 3(ix) (c) of the Order is not applicable to the Company.

(d) In our opinion and according to the information and explanations given to us, the Company has not raised any funds on short term basis during the year or in any previous year. Accordingly, reporting under clause 3(ix) (d) of the Order is not applicable to the Company.

(e) According to the information and explanations given to us and on an overall examination of the financial statements of the Company, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiary.

(f) According to the information and explanations given to us, the Company has not raised any loans during the year on the pledge of securities held in its subsidiary.

10. (a) In our opinion and according to the information and explanations given to us, money raised by way of initial public offer were applied for the purposes for which these were obtained.

(b) According to the information and explanations given to us, the Company has not made any preferential allotment or private placement of shares or (fully, partially or optionally) convertible debentures during the year. Accordingly, reporting under clause 3(x)(b) of the Order is not applicable to the Company.

11. (a) To the best of our knowledge and according to the information and explanations given to us, no fraud by the Company or on the Company has been noticed or reported during the period covered by our audit.

(b) To the best of our knowledge, no report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

(c) According to the information and explanations given to us including the representation made to us by the management of the Company, there are no whistle-blower complaints received by the Company during the year.

12. The Company is not a Nidhi Company and the Nidhi Rules, 2014 are not applicable to it. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.

13. In our opinion and according to the information and explanations given to us, all transactions entered into by the Company, with the related parties are in compliance with sections 177 and section 188 of the Act. The details of such related party transactions have been disclosed in the standalone financial statements etc., as required under Accounting Standard (AS) 18, Related Party Disclosures specified in Companies (Accounting Standards) Rules, 2021 as prescribed under section 133 of the Act.

14. (a) In our opinion and according to the information and explanations given to us, the Company has an internal audit system as required under section 138 of the Act which is commensurate with the size and nature of its business.

(b) We have considered the reports issued by the Internal Auditors of the Company till date for the period under audit.

15. According to the information and explanation given to us, the Company has not entered into any non-cash transactions with its directors or persons connected with them and accordingly, provisions of section 192 of the Act are not applicable to the Company.

16. (a) The Company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, reporting under clause 3(xvi) of the Order is not applicable to the Company.

(b) The Company has not conducted any Non-Banking Financial or Housing Finance activities during the year. Therefore, the provisions of clause 3(16)(b) of the Order are not applicable to the Company;

(c) The company is not engaged in any non-banking financial or housing finance activities. Accordingly, the requirements to report on clause 3(16)(c) of the order is not applicable to the company.

(d) There is no group /core investment company. Accordingly, the requirement to report on clause 3(16) of the order is not applicable to the company.

17. The Company has not incurred any cash loss in the current as well as the immediately preceding financial year.

18. There has been no resignation of the statutory auditors during the year. Accordingly, reporting under clause 3(xviii) of the Order is not applicable to the Company.

19. On the basis of the financial ratios, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements and our knowledge of the Board of Directors and Management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report indicating that Company is not capable of meeting its liabilities existing at the date of the balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

20. According to the information and explanations given to us, the Company does not fulfill the criteria as specified under section 135(1) of the Act read with the Companies (Corporate Social Responsibility Policy) Rules, 2014 and according, reporting under clause 3(xx) of the Order is not applicable to the Company.

21. The reporting under clause 3(xxi) is not applicable in respect of audit of standalone financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For KANSARIWALA & CHEVLI

Chartered Accountants

Firm Registration No. 123689W

(H. B. Kansariwala)

Partner

Place: SURAT **Membership No. 032429**

Date: 23/05/2026 **Peer Review No. 025532**

ANNEXURE - B TO THE INDEPENDENT AUDITORS' REPORT'

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting **FOCUS BUSINESS SOLUTION LIMITED** ("the Company") as of March 31, 2026 in conjunction with our audit of the standalone financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ('ICAI'). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

(1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with

authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March, 2026 based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

For KANSARIWALA & CHEVLI

Chartered Accountants

Firm Registration No. 123689W

(H. B. Kansariwala)

Partner

Place: SURAT — **Membership No. 032429**

Date: 23/05/2026 — **Peer Review No. 025532**

FOCUS BUSINESS SOLUTION LIMITED
CIN : L74140GJ2006PLC049345
Balance Sheet as at March 31, 2026

(₹ In Lakh)

Particulars	Note No.	as at 31/03/2026	as at 31/03/2025
EQUITY AND LIABILITIES			
Share Capital	c.1	728.71	460.73
Reserves and Surplus	c.2	89.71	269.79
Total Shareholder's Funds		818.42	730.52
Share application money pending allotment		-	-
Non-current liabilities			
Long-term borrowings	c.3	8.71	13.90
Deferred tax liabilities		-	-
Other long-term liabilities		-	-
Long-term provisions		-	-
Total non-current Liabilities		8.71	13.90
Current liabilities			
Short-term borrowings		-	-
Trade payables	c.4	1.17	0.49
Other current liabilities	c.5	0.44	32.30
Short-term provisions	c.6	66.20	36.87
Total current liabilities		67.81	69.66
TOTAL		894.94	814.08
ASSETS			
Non-current assets			
Fixed assets		-	-
Tangible assets	c.7	74.67	92.30
Intangible assets		-	-
Intangible assets under development		-	-
		74.67	92.30
Non-current investments			
Deferred tax assets	c.8	12.73	11.56
Long-term loans and advances	c.9	8.90	13.74
Other non-current assets		-	-
Total non-current assets		96.30	117.60
Current assets			
Current investments		-	-
Inventories		-	-
Trade receivables	c.10	480.85	354.24
Cash and cash equivalents	c.11	297.42	284.14
Short-term loans and advances	c.12	20.38	58.10
Other current assets		-	-
Total current assets		798.65	696.48
TOTAL		894.94	814.08

As per our report of even date,
For Kansariwala & Chevli
Chartered Accontants
Firm Registration No. 123689W

For, FOCUS BUSINESS SOLUTION LIMITED

(H. B. Kansariwala)
Partner
Membership No. 032429
UDIN : 26032429QHHYJM5191

Mohamed Amin Nathani
(Director)
DIN: 02759560

Mohamed Yaseen Nathani
(Director)
DIN: 02759578

Place : SURAT
Date : 23/05/2026

Mohamed Ilyas Shaikh
(CFO)
PAN: BAOPS4253G

Anshul Manish Mehra
(CS)
PAN: CQYPM4453M

FOCUS BUSINESS SOLUTION LIMITED
CIN : L74140GJ2006PLC049345
Profit and Loss Statement for the year ended March 31, 2026

(₹ In Lakh)

Particulars	**Note No.**	**For the Year Ended 31/03/2026**	For the Year Ended 31/03/2025
Revenue from operations	**c.13**	**2,410.88**	2,390.68
Other operating income	**c.14**	**5.01**	5.23
Total Revenue		**2,415.89**	2,395.90
Expenses:			
Cost of materials consumed		**-**	-
Purchases of Stock-in-Trade		**-**	-
Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		**-**	-
Employee benefits expense	**c.15**	**546.15**	487.42
Finance costs	**c.16**	**1.04**	1.22
Depreciation and amortization expense	**c.17**	**49.17**	56.26
Other expenses	**c.18**	**1,703.09**	1,751.99
Total expenses		**2,299.45**	2,296.88
Profit before exceptional, extraordinary and prior period items and tax		**116.44**	99.02
Exceptional items		**-**	-
Profit before extraordinary and prior period items and tax		**116.44**	99.02
Extraordinary Items		**-**	-
Profit before prior period items and tax		**116.44**	99.02
Prior Period Items		**-**	-
Profit before tax		**116.44**	99.02
Tax expenses:			
Current tax		**30.47**	27.08
Deferred tax liabilities / (assets)		**(1.17)**	(2.13)
Profit/(loss) for the period from continuing operations		**87.14**	74.08
Profit/(loss) from discontinuing operations		**-**	-
Tax expense of discontinuing operations		**-**	-
Profit/(loss) from Discontinuing operations (after tax)		**-**	-
Profit/(loss) for the period (XI + XIV)		**87.14**	74.08
Earnings per equity share:			
Basic		**1.20**	1.61
Diluted		**1.20**	1.61

As per our report of even date,
For Kansariwala & Chevli
Chartered Accontants
Firm Registration No. 123689W

For, FOCUS BUSINESS SOLUTION LIMITED

(H. B. Kansariwala)
Partner
Membership No. 032429
UDIN : 26032429QHHYJM5191

Mohamed Amin Nathani
(Director)
DIN: 02759560

Mohamed Yaseen Nathani
(Director)
DIN: 02759578

Mohamed Ilyas Shaikh
(CFO)
PAN: BAOPS4253G

Anshul Manish Mehra
(CS)
PAN: CQYPM4453M

Place : SURAT
Date : 23/05/2026

FOCUS BUSINESS SOLUTION LIMITED
CIN : L74140GJ2006PLC049345
Cash Flow Statement for the year ended March 31, 2026

(₹ In Lakh)

Particulars	For the Year Ended 31/03/2026	For the Year Ended 31/03/2025
A. CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES		
NET PROFIT BEFORE TAX AND EXTRAORDINERY ITEMS	**116.44**	99.02
	-	-
Adjustments for:		
Depreciation	**49.17**	56.26
Interest & Finance Charges	**1.04**	1.22
Operating Profit before Working Capital Changes	**166.65**	156.50
Adjustments for:	**-**	-
(Increase)/Decrease in Debtors	**(126.61)**	44.26
(Increase)/Decrease in Short Term Loan & advances	**59.14**	17.15
(Increase)/Decrease in Loan & advances	**4.84**	9.14
Increase/(Decrease) in Other Current Liabilities	**(1.84)**	(34.69)
Cash generated from operations	**(64.47)**	35.86
Income tax paid	**51.89**	66.35
Net Cash Inflow/(Outflow) from Operating activities	**50.28**	126.02
	-	-
B. CASH FLOW FROM INVESTING ACTIVITIES	**-**	-
Purchase of Fixed Assets	**(31.53)**	(61.69)
Sale of Fixed Assets	**-**	-
Purchase of Investments	**-**	-
Net Cash Inflow/(Outflow) from Investing activities	**(31.53)**	(61.69)
	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES	**-**	-
Issued of Shares	**0.76**	202.37
Interest & Finance Charges	**(1.04)**	(1.22)
Proceeds/(Repayment) : Long Term Borrowing	**(5.19)**	(88.40)
Net Cash used in Financing activities	**(5.47)**	112.75
	-	-
Net Change in Cash & Cash Equivalents	**13.28**	177.08
Cash and Cash equivalents as at the beginning of the period	**284.14**	107.06
Cash and Cash equivalents as at the end of the period	**297.42**	284.14

NOTES:

1. Cash flow statement has been prepared under the indirect method as set out in the Accounting Standard (AS) 3. "Cash Flow Statements" issued under the Companies (Accounting Standard) Rules, 2006.
2. Figures in bracket indicates cash outflow.
3. Cash and cash equivalents represent cash and bank balance.

As per our report of even date,
For Kansariwala & Chevli
Chartered Accontants
Firm Registration No. 123689W

For, FOCUS BUSINESS SOLUTION LIMITED

(H. B. Kansariwala)
Partner
Membership No. 032429
UDIN : 26032429QHHYJM5191

Mohamed Amin Nathani
(Director)
DIN: 02759560

Mohamed Yaseen Nathani
(Director)
DIN: 02759578

Place : SURAT
Date : 23/05/2026

Mohamed Ilyas Shaikh
(CFO)
PAN: BAOPS4253G

Anshul Manish Mehra
(CS)
PAN: CQYPM4453M

FOCUS BUSINESS SOLUTION LIMITED

(CIN : L74140GJ2006PLC049345))

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in Lakh)

Particulars	Figures for the Year ended 31.03.2026		Figures for the Year ended 31.03.2025	
Note: C.1 - Share Capital:	**No. of Share**	**Rs.**	**No. of Share**	**Rs.**
AUTHORISED:				
Equity Shares of Rs.10 each	**75,00,000**	**750.00**	**75,00,000**	**750.00**
ISSUED, SUBSCRIBED & FULLY PAID UP:				
Equity Shares of Rs.10 each	**72,87,124**	**728.71**	**46,07,295**	**460.73**

Particulars	Figures for the Year ended 31.03.2026		Figures for the Year ended 31.03.2025	
Note: C.1-A	**No. of Share**	**Rs.**	No. of Share	Rs.
Shares outstanding at the beginning of the year	**46,07,295**	**460.73**	**39,99,600**	**399.96**
Add : Bonus Shares issued during the year	**26,79,829**	**267.98**	**6,07,695**	**60.77**
Shares outstanding at the end of the year	**72,87,124**	**728.71**	**46,07,295**	**460.73**

Note: C.1-B

The Company has only one class of shares i.e. equity shares. All equity shares rank pari passu and carry equal rights with Respect to voting and dividend. In the event of liquidation of the Company, the equity shareholder shall be entitled to Proportionate share of their holding in the assets remaining after distribution of all preferential amounts.

Particulars	Figures for the Year ended 31.03.2026		Figures for the Year ended 31.03.2025	
Note: C.1-C	**No. of Share**	**% of Holding**	No. of Share	% of Holding
Details of Share Holders holding more than 5% of Equity Shares of Rs.10/- each, fully paid:				
Moh. Amin Nathani	**12,53,256**	**17.20**	**7,93,200**	**17.22**
Moh. Yaseen Nathani	**35,59,740**	**48.85**	**22,53,000**	**48.90**

Note: C.1-D

4,80,000/- equity shares of Rs.10/- each fully paid up issued as bonus shares in the ratio of 01:48 at par on 14/02/2021.
7,90,000/- equity shares of Rs.10/- each fully paid up issued as bonus shares in the ratio of 01:01 at par on 06/10/2021.
17,77,600/- equity shares of Rs.10/- each fully paid up issued as bonus shares in the ratio of 04:05 at par on 29/07/2023.
26,72,224/- equity shares of Rs.10/- each fully paid up issued as bonus shares in the ratio of 29:50 at par on 21/07/2025.

Shares held by promoters at the end of the year 31st March 2026

Sr. No.	Name of Shareholder	No. of Shares held	% of Holding	% Change during the year
1	Moh. Amin Nathani	**12,53,256**	**17.20**	**(0.02)**
2	Moh. Yaseen Nathani	**35,59,740**	**48.85**	**(0.05)**

Shares held by promoters at the end of the year 31st March 2025

Sr. No.	Name of Shareholder	No. of Shares held	% of Holding	% Change during the year
1	Moh. Amin Nathani	**7,93,200**	**17.22**	-
2	Moh. Yaseen Nathani	**22,53,000**	**48.90**	-

Schedules forming part of the Financial Statements

(Rs. in Lakh)

Note : c.2 - Reserves and Surplus:	**As at 31/03/2026**	**As at 31/03/2025**
SHARE PREMIUM:		
BALANCE AS PER LAST BALANCE SHEET	**141.60**	**-**
ADD : EARNED ON ISSUE OF EQUITY SHARES OF RS.10/- EACH	**-**	**141.60**
LESS : ISSUED OF BONUS SHARES	**(141.60)**	**-**
		141.60
SURPLUS IN STATEMENT OF PROFIT AND LOSS ACCOUNT:		
BALANCE AS PER LAST BALANCE SHEET	**128.19**	**58.72**
ADD : PROFIT FOR THE REPORTING PERIOD	**87.14**	**74.08**
LESS : DIVIDEN PAID	**-**	**(4.60)**
LESS : ISSUED OF BONUS SHARES	**(125.62)**	**-**
	89.71	**128.19**
	89.71	**269.79**

Note : c.3 - Long Term Borrowings:	**As at 31/03/2026**	**As at 31/03/2025**
HDFC CAR LOAN (Secured by way of hypothecation of Car)	**8.71**	**13.90**
	8.71	**13.90**

Note : c.4 - Trade Payable - 31.03.2026		**Outstanding for the following periods from due date of payments**			
		Less than 1 Yr	**1 - 2 Year**	**2 - 3 Year**	**More than 3 Yr**
a)	MSME	-	-	-	-
b)	Others	**1.17**	-	-	-
c)	Others - retention	-	-	-	-
d)	Disputed dues - MSME	-	-	-	-
e)	Disputed dues - Others	-	-	-	-

Note : c.4 – Trade Payable - 31.03.2025		Outstanding for the following periods from due date of payments			
		Less than 1 Yr	1 - 2 Year	2 - 3 Year	More than 3 Yr
a)	MSME	-	-	-	-
b)	Others	0.49	-	-	-
c)	Others - retention	-	-	-	-
d)	Disputed dues - MSME	-	-	-	-
e)	Disputed dues - Others	-	-	-	-

Note: c.5 - Other Current Liabilities:	As at 31/03/2026	As at 31/03/2025
FOR EXPENSES:		
OTHER CURRENT LIABILITIES	0.44	32.30
	0.44	32.30

Note : c.6 - Short-term Provisions:	As at 31/03/2026	As at 31/03/2025
ELECTRICITY EXPENSES PAYEBLE	1.30	1.30
ESIC PAYABLE	0.01	0.01
GST PAYABLE	(8.47)	(11.83)
KANSARIWALA & CHEVLI	2.55	2.70
PROFESSIONAL TAX PAYABLE	0.67	0.33
PROVIDENT FUND PAYABLE	1.47	1.47
SALARY PAYABLE	63.82	34.10
TDS ON CONTRACT PAYABLE	1.12	1.24
TDS ON PROFESSIONAL PAYABLE	0.37	0.24
TDS ON RENT PAYABLE	0.25	0.21
TDS ON SALARY PAYABLE	1.98	6.34
TELEPHONE BILL PAYABLE	1.39	0.75
	66.20	36.87

SCHEDULE FORMING PART OF THE ACCOUNTS YEAR ENDED 31/03/2026.
FIXED ASSETS

Note : c.7	Gross Block				Depreciation				Net Block	
Particulars	as at 01-04-25	Addition during the year	Sales/ Trans/ Adj.	Total as at 31-03-26	up to 31-03-25	Provided during the period	Sales / Trans / Adj.	Total as at 31-03-25	as at 31-03-26	as at 31-03-25
Air Conditioner	13.85	2.17	-	16.02	9.18	1.32	-	10.50	5.52	4.67
Cc Tv Camera	1.84	0.17	-	2.00	1.59	0.04	-	1.63	0.37	0.24
Computer	247.31	28.42	-	275.73	193.33	37.35	-	230.68	45.05	53.98
Furniture & Fixture	20.01	-	-	20.01	15.07	1.28	-	16.35	3.66	4.94
Mobile	2.50	0.78	-	3.28	1.87	0.49	-	2.36	0.92	0.64
Motor Car	114.76	-	-	114.76	86.97	8.68	-	95.65	19.11	27.79
Telephone Epabax System	0.61	-	-	0.61	0.60	0.00	-	0.60	0.01	0.01
Teller Machine	0.41	-	-	0.41	0.37	0.01	-	0.38	0.03	0.03
Total	**401.28**	**31.53**	**-**	**432.81**	**308.98**	**49.17**	**-**	**358.15**	**74.67**	**92.30**
Previous Year	**339.59**	**61.69**	**-**	**401.28**	**252.73**	**56.26**	**-**	**308.98**	**92.30**	**86.87**

Note: c.8 - Deferred Tax:	As at 31/03/2026	As at 31/03/2025
Break up of Deferred Tax Liabilities and Assets into major components of the respective balances are as under:		
DEFERRED TAX LIABILITIES		
DEPRECIATION	-	-
DEFERRED TAX ASSETS		
DEPRECIATION	**12.73**	**11.56**
	12.73	**11.56**

Note : c.9 - Long Term Loans and Advances:	As at 31/03/2026	As at 31/03/2025
AJAY N. GAVANDE	0.50	0.50
AMIBEN G. CHOKSI	0.41	0.41
BAJAJ FINANCE LTD.	-	0.25
BSE LTD.	1.22	1.22
JAYANT AJAY KEDAR - NAGPUR	0.30	0.30
JAYSHREE P. PANJWANI	0.26	0.26
KARTIKEY J. GARG - INDORE	0.74	0.74
LAKHUBEN MOTIBHAI PATEL	0.40	0.40
LAL BAHADUR SINGH - PUNE OFFICE	0.90	0.90
NISHU WARSI - MUMBAI OFFICE	1.00	1.00
PALLAVI VIJAY RUPAREL	0.32	0.32
PANKAJ SINGH GUMANSINH RAJ	0.26	0.26
PRELIMINARY EXPENSES	-	5.09
REHANA QUAID SAIFY	0.54	-
PREPAID INSURANCE	1.32	1.37
SABIR GAFUR SIROHA	0.45	0.45
SANDIP BIPINBHAI PATIRA	0.30	0.30
	8.90	**13.74**

Note : c.10 - Trade Receivables:	as at 31/03/2026	as at 31/03/2025
(Unsecured)		
Outstanding for a period exceeding six months from the date they are due for payment.		
OTHERS - CONSIDERED GOOD	480.85	354.24
	480.85	**354.24**

Note : c.11 - Cash and cash equivalents:	as at 31/03/2026	as at 31/03/2025
Balances with Banks:		
AXIS BANK LTD.	38.88	21.75
BANK OF BARODA	31.61	2.33
HDFC BANK LTD.	127.77	39.04
ICICI BANK LTD.	0.76	0.77
ICICI BANK LTD.	3.30	0.57
KOTAK MAHINDRA BANK LTD.	31.07	10.28

Investments:		
BANK OF BARODA - FIXED DEPOSIT	30.74	74.22
HDFC BANK LTD. - FIXED DEPOSIT	-	100.10
ICICI BANK LTD. - FIXED DEPOSIT	1.22	1.14
CASH ON HAND	32.06	33.95
	297.42	284.14

Note : c.12 - Short-term loans and advances:	**as at 31/03/2026**	**as at 31/03/2025**
Balances with Direct Tax / Indirect Tax Authorities:		
INCOME TAX REFUND	20.38	58.10
	20.38	**58.10**

Note : c.13 - Revenue from Operation:	**Figures for the Year ended 31.03.2026**	**Figures for the Year ended 31.03.2025**
DETAILS OF GROSS RECEIPTS UNDER BROAD HEADS:		
PROFESSIONAL FEES	**2,410.88**	**2,390.68**
	2,410.88	**2,390.68**

Note : c.14 - Other Income:	**Figures for the Year ended 31.03.2026**	**Figures for the Year ended 31.03.2025**
INTEREST ON FIXED DEPOSIT	**1.78**	**3.84**
INTEREST ON TDS REFUND	**3.23**	**1.39**
	5.01	**5.23**

Note : c.15 - Employee Benefits Expenses:	**Figures for the Year ended 31.03.2026**	**Figures for the Year ended 31.03.2025**
SALARIES AND WAGES		
EMPLOYE PROVIDENT FUND	**8.80**	**8.80**
ESIC	**0.06**	**2.66**
SALARY OF STAFF	**521.40**	**459.68**
STAFF WELFARE EXPENSES	**15.89**	**16.28**
	546.15	**487.42**

Note : c.16 - Finance Cost:	Figures for the Year ended 31.03.2026	Figures for the Year ended 31.03.2025
BANK LOAN INTEREST	**1.04**	**1.12**
BANK LOAN PROCESSING CHARGES	**-**	**0.10**
	1.04	**0.39**

Note : c.17 - Depreciation and Amortization Expenses:	Figures for the Year ended 31.03.2026	Figures for the Year ended 31.03.2025
DEPRECIATION	**49.17**	**56.26**
	49.17	**56.26**

Note : c.18 - Other Expenses:	Figures for the Year ended 31/03/2026	Figures for the Year ended 31/03/2025
ADVERTISEMENT EXPENSES	0.04	-
AUDIT FEES	1.50	1.50
BANK CHARGES	0.02	0.24
BOARD MEETING FEES	0.30	0.49
CLAIM	12.29	3.71
COMPUTER EXPENSES	4.86	3.94
DIRECTOR REMUNERATION	48.00	48.00
DONATION	-	0.10
ELECTRICITY EXPENSES	13.78	14.90
GST PAID	-	0.02
INSURANCE EXPENSES	4.16	3.84
INTEREST ON TDS PAYABLE	0.21	0.37
IPO EXPENSES	5.09	5.09
JOB WORK EXPENSES	1,432.73	1,509.09
LEGAL AND CONSULTING FEES	5.36	4.97
MUNICIPAL TAX	1.36	1.92
OFFICE EXPENSES	16.63	12.32
POST AND COURIER EXPENSES	0.47	0.67
PRINTING AND STATIONERY	0.46	0.47
PROFESSIONAL TAX	0.09	0.10
RENT EXPENSES	53.32	47.45
REPAIR AND MAINTENANCE	4.47	5.36
ROC CHARGES	0.21	-
SEBI CHARGES	4.41	1.66
TELEPHONE EXPENSES	38.36	26.08
TRAVELLING EXPENSES	51.19	57.04
VEHICLE EXPENSES	3.79	2.66
	1,703.09	**1,751.99**

NOTES SCHEDULE TO AND FORMING PARTS OF ACCOUNTS FOR THE YEAR ENDED ON MARCH 31, 2026:

A. CORPORATE INFORMATION:

FOCUS BUSINESS SOLUTION LIMITED is a limited company incorporated under provisions of the Companies Act, 1956. The Company is engaged in the business of recovery agent.

B. SIGNIFICANT ACCOUNTING POLICIES:

(i) BASIS OF ACCOUNTING:

The financial statements are prepared under the historical cost convention in accordance with generally accepted accounting practices.

We have conducted audit in accordance with the auditing standards generally accepted in India on a test check basis after obtaining reasonable assurance from the director that the financial statements are free from material misstatement.

All items of material nature as regards financial statements have been accounted on going concern and accrual basis.

(ii) REVENUE RECOGNITION:

Revenue is recognized on the basis of bills raised.

(iii) FIXED ASSETS:

The company has valued its fixed assets at historical cost less depreciation. The rates of depreciation adopted are the rates provided under the Companies Act, 2013. The written down value method has been adopted by the company.

(iv) EMPLOYEE BENEFITS:

All employee benefits payable wholly within twelve months of rendering services are classified as short-term employee benefits. Benefits such as salaries, wages and bonus etc. recognized as actual amounts due in the period in which employee renders the related services

(v) TAXES ON INCOME:

Current Tax is determined on the basis of tax payable to the taxation authorities in respect of taxable income for the period.

For the purpose of determining accumulated deferred tax assets in current financial year, depreciation for accounting purposes and for tax purposes are compared and the differences is charged to the revenue reserves, subject to the consideration of prudence.

D. OTHER DISCLOSURES & INFORMATION:

1. The balance of debtors, creditors, unsecured loans and Loans & Advances are subject to confirmation. However, the director has certified the respective balances.
2. Expenses for which supporting evidences are not found are duly certified by the directors.
3. Previous reporting period's figures have been regrouped / reclassified wherever necessary to correspond with the current reporting period's classifications / disclosure.

4. Related Party disclosure in accordance with the Accounting Standard 18 issued by the Institute of Chartered Accountants of India is as under:

Name of related parties with whom the transaction have been made	Description of Relation with party	Nature of Transaction	2025-26 (Amount) Rs.	Amount outstanding as on 31/03/2026 (Rs.)
Mohamed Amin Nathani	Director	Director's Remuneration	24,00,000.00	-44,799.00
Mohamed Yaseen Nathani	Director	Director's Remuneration	24,00,000.00	-1,95,678.00
Mohammed Ilyas Shaikh	Chief Financial Officer	Remuneration	8,96,400.00	-6,01,950.00
Mohamed Sajid Nathani	Brother of Director	Remuneration	13,02,500.00	1,60,072.00
Mohamed Aslam Nathani	Brother of Director	Remuneration	13,00,600.00	8,21,886.00
Dinal Alpeshkumar Kansadwala	Company Secretary	Remuneration	3,17,248.00	-
Anshul Manish Mehra	Company Secretary	Remuneration	1,98,861.00	39,161.00
Nathani Software Pvt. Ltd.	Sister Concern	Purchase	23,22,240.00	23,22,240.00
Mohamed Amin Nathani	Director	Rent	1,68,000.00	12,600.00
Mohamed Yaseen Nathani	Director	Rent	3,98,840.00	68,040.00
Focus Business Support Service	"Prop. Mohamed Yaseen Nathani"	Job Work Income	1,18,14,375.94	1,16,14,131.94

5. Earnings per Share as required by Accounting Standard (AS – 20):

(In Lakh)

Particulars	Current Period	Previous Year
Profit after Taxation	87.14	74.08
Profit attributable to ordinary shareholders	87.14	74.08
Number of Equity Shares (in nos.)	72.87	46.07
Issued and subscribed	72.87	46.07
Number of Potential Equity Shares (under Employees' stock option scheme)	-	-
Total no. of shares including potential equity shares	72.87	46.07
Basic earnings per Share (Rs.)	1.20	1.61
Diluted earnings per Share (Rs.)	1.20	1.61

6. Break Up of Auditors Remuneration:

Particulars	Current Period	Previous Year
As an Auditor	75,000	75,000
Tax Audit Fees	40,000	40,000
For Income Tax Matters	35,000	35,000
GST	27,000	27,000
Total	**1,77,000**	**1,77,000**

7. Transactions in foreign currency

C.I.F. Value of Imports: NIL

FOB Value of Exports: NIL

Earning in Foreign Exchange: NIL

8. Details of dues to Micro & Small Enterprises under the Micro, Small & Medium Enterprise Development Act, 2006 is as under: NIL

9. The Company does not have any Benami property, where any proceeding has been initiated or pending against the company for holding any Benami Property.

10. The company is not declared as willful defaulter by any bank or financial Institution or other lender.

11. There is no Scheme of Arrangements approved by the Competent Authority in terms of Sections 230 to 237 of the Companies Act, 2013.

12. The company has no such transaction which is not recorded in the books of accounts that has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961.)

13. The company have not traded or invested in Crypto currency or Virtual Currency during the year.

14. The company does not have any transactions with companies struck off.

15 The company does not have any charges or satisfaction which is yet to be registered with ROC beyond the statutory period.

16. The company have not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:

    a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or
    b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

17. The company have not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the company shall:

    a) directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party (Ultimate Beneficiaries) or
    b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

18. No dividend issued by the Company during the year.

19. The provisions of Section 135 of the Companies Act, 2013 are not applicable to the Company, hence details regarding CSR activities are not provided.

20. The Company has no borrowings from banks or financial institutions on the basis of security of current assets.

21. Section 2(87) of the Companies Act, 2013 regarding number of layers of Companies is not applicable to the Company.

22. Disclosures of Ratios:

Sr. No.	Ratio	2025-26		2024-25		% Variance
		Amount	Ratio	Amount	Ratio	
1	Current Ratio (Times)	7,98,64,592 67,81,303	11.78	6,96,47,876 69,65,699	10.00	17.79
2	Inventory Turnover Ratio (Times)	- -	0.00	- -	0.00	0.00
3	Trade Receivable Turnover (Times)	24,10,87,865 4,80,84,575	5.01	23,90,67,502 3,54,23,965	6.75	-25.71
4	Trade Payable Turnover Ratio (Times)	- -	0.00	- -	0.00	0.00
5	Net Capital Turnover Ratio (Times)	- -	0.00	- -	0.00	0.00
6	Debt equity Ratio (Times)	8,71,189 8,18,41,874	0.01	13,90,182 7,30,52,289	0.02	-44.06
7	Debt Service coverage Ratio (Times)	1,17,48,190 1,04,059	0.01	1,00,24,480 1,22,258	0.01	-27.37
8	Net profit Ratio (%)	87,13,535 24,10,87,865	3.61%	74,07,513 23,90,67,502	3.10%	16.65
9	Return on Capital Employed (%)	87,13,535 8,18,41,874	10.65%	74,07,513 7,30,52,289	10.14%	5.00
10	Return on Equity Ratio (%)	87,13,535 2,22,20,000	39.21%	74,07,513 2,22,20,000	33.34%	17.63
11	Return on Investment (%)	87,13,535 4,02,58,717	21.64%	74,07,513 4,02,58,717	18.40%	17.63

23. These financial statements are presented in INR and all values are rounded to the nearest lakh (INR ‘00000), except when otherwise indicated.

Signature to Note A to D.

As per our report of even date,
For KANSARIWALA & CHEVLI
Chartered Accountants,
Firm Registration No. 123689W

(H. B. Kansariwala)
Partner
Membership No. 032429
UDIN : 26032429QHHYJM5191

Place: Surat
Date: 23/05/2026

For FOCUS BUSINESS SOLUTION LIMITED

Mohamed Amin Nathani
Whole Time Director
DIN: 02759560

Mohamed Yaseen Nathani
managing Director
DIN: 02759578

Mohammed Ilyas Shaikh
(CFO)
PAN: BAOPS4253G

Anshul Manish Mehra
(CS)
PAN: CQYPM4453M

ATTENDANCE SLIP

19th Annual General Meeting on Monday, 28th September, 2026 at 04:00 P.M

Registered Folio No./ DP ID/Client ID	
No. of Shares	
Name and address of the Member(s) Joint Holder 1 Joint Holder 2	

Serial No. 1

I/We hereby record my/our presence at the 19th Annual General Meeting of the Company to be held on Monday, 28th September, 2026 at 703 Rajhans Complex Nr. Kadiwala School, Ring Road Surat-395002, Gujarat

Member's/Proxy's name in Block Letters	Member's/Proxy's Signature

Please hand it over at the Attendance Verification Counter at the entrance of the meeting hall.

Form No.MGT-11
PROXY FORM

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014]

Name of the Member(s) :	
Registered address :	
E-mail Id :	
Folio No./Client ID No:	
DP ID No:	

I/We, being the member (s) of equity shares of the Focus Business Solution Limited, hereby appoint.

1.

Name			
Address			
E-mail ID		Signature:	

2.

Name			
Address			
E-mail ID		Signature:	

3.

Name			
Address			
E-mail ID		Signature:	

As my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 19th Annual general meeting, to be held on Monday, 28th September, 2026 at registered office situated at 703 Rajhans Complex Nr. Kadiwala School, Ring Road Surat-395002 and at any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Description	*For	Against
1.	To receive, consider and adopt the Audited Balance Sheet as at March 31, 2026 and the Profit and Loss Account for the year ended on that date together with the Schedules thereon, along with the Reports of the Directors and Auditors thereon and, in this regard, to consider and if thought fit, to pass the resolutio as an **Ordinary Resolution.**		
2.	To declare a final dividend of Rs. 0.10/- (Ten Paisa) per equity share, for the year ended March 31, 2026, in this regard, to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution.**		
3.	To appoint a Director in place of Mr. Mohamedyaseen Muhammadbhai Nathani (DIN: 02759578) who retires by rotation and being eligible offered himself for re-appointment, in this regard, to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution.**		
4.	Appointment of M/s PSSP & Co as the Statutory Auditors of the Company, in this regard, to consider and if thought fit, to pass the following resolution as an **Ordinary Resolution.**		
5.	To consider and approve the alteration in the Main Object Clause of Memorandum of Association of the Company, in this regard, to consider and if thought fit, to pass the following resolution as a **Special Resolution.**		
6.	To approve remuneration payable to Mr. Mohamedyaseen Muhammadbhai Nathani (DIN: 02759578) for his remaining tenure as Chairman and Managing Director of the Company, in this regard, to consider and if thought fit, to pass the following resolution as a Special Resolution.		
7.	To approve remuneration payable to Mr. Mohamedamin Mohammad Nathani (DIN: 02759560) for his remaining tenure as Whole Time Director of the Company, in this regard, to consider and if thought fit, to pass the following resolution as a **Special Resolution.**		

Signed this _____day of September, 2026

Signature of Shareholder

Signature of Proxy Holder(s)

Affix Revenue stamp here

Notes:

1. Please put (✓) or (x) in the box in the appropriate column against the respective resolutions. If you leave the For or Against column blank against any or all the resolutions, your Proxy will be entitled to vote in the manner as he/she deems fit.
2. A Proxy need not be a member of the Company. Pursuant to the provisions of Section 105 of the Companies Act, 2013 a person can act as proxy on behalf of not more than 50 members and holding in aggregate not more than 10 % of the total share capital of the Company. Members holding more than 10% of the total share capital may appoint a single person as proxy, who shall not act as proxy for any other member.

This form of Proxy to be effective should be deposited at the registered office of the Company not later than 48 hours before the commencement of the AGM.

FOCUS BUSINESS SOLUTION LIMITED

CIN: L74140GJ2006PLC049345

703-Rajhans Complex, Nr. Kadiwala School,

Ring Road, Surat-395002, Gujarat

Website: www.focusbsl.com