

Date: August 11, 2026

To,
Listing Department,
National Stock Exchange of India Limited
Exchange Plaza, C-1 Block G
Bandra Kurla Complex, Bandra (E),
Mumbai- 400051.

Scrip Symbol: FOCUS

Series: EQ

Ref: Intimation under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Resignation of Statutory Auditors of the Company

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations, 2015”) the Board of Directors of the Company at their meeting held today i.e. Tuesday, August 11, 2026, has noted and acknowledged the resignation of M/s. Patwa and Shah, (FRN: 131057W), Chartered Accountants, from the position as the Statutory Auditors of the Company vide their resignation letter dated August 11, 2026 for the reasons mentioned in their letter.

The disclosure required under Regulation 30 read with Clause (7A) of Para A of Part A of Schedule III to the SEBI LODR Regulations, 2015 along with the resignation letter of the Statutory Auditors setting out the detailed reasons for resignation, is enclosed herewith as **Annexure-I**. In the said resignation letter, the Statutory Auditors has confirmed that there are no material reasons for the resignation other than those stated therein in their resignation letter.

The details as required under Regulation 30 read with Schedule III of the SEBI LODR Regulations, 2015 read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 is attached herewith as **Annexure-II**.

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

We request you to take the above on your records.

Thanking You,
Yours faithfully,

For Focus Lighting And Fixtures Limited

Mohini Sharma
Company Secretary & Compliance Officer



Patwa and Shah

Chartered Accountants

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

Date: August 11, 2026

To,

The Board of Directors,

Focus Lighting And Fixtures Limited.

A/1007-1010, Wing A, Corporate Avenue Building,

Sonawala Road, Near Udyog Bhavan,

Goregaon East, Mumbai- 400063

Subject: Resignation as Statutory Auditor of Focus Lighting And Fixtures Limited

Dear Sir/Madam.

We refer to our appointment as Statutory Auditor of Focus Lighting And Fixtures Limited ("the Company") pursuant to shareholders resolution passed at the 20th Annual General Meeting of the Company held on September 22, 2025 to hold office for a term of 5 (five) consecutive years commencing from the conclusion of 20th Annual General Meeting till the conclusion of the 25th Annual General Meeting of the Company.

We hereby tender our resignation as the Statutory Auditors of the Company, with effect from the close of the business hours on August 11, 2026 (post adoption of June 2026 financial results) due to our pre-occupation. Our resignation is necessitated by increased professional commitments requiring substantial allocation of our time and resources, owing to which we are no longer in a position to devote the requisite time, attention and professional diligence necessary for the effective discharge of our duties and responsibilities as the Statutory Auditors of the Company. We hereby also confirm there are no material reasons for our resignation other than those mentioned in this resignation letter.

We have completed limited review for the first quarter ended June 30, 2026 and issued our Limited Review Report (Consolidated and Standalone) dated August 11, 2026.

We place on record our sincere appreciation for the co-operation extended to us by the management of the Company during our tenure. It has been a privilege to have served as the Statutory Auditor of the Company.

In accordance with the requirement of the Companies Act, 2013, we shall be forwarding a copy of the Form ADT-3 to be filed with the Registrar of the Companies, in due course to the Company.

Further, the details as required pursuant to the SEBI Circular CIR/CFD/CMD1/114/2019, dated October, 18, 2019, read with SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed herewith as **Annexure-A** to this letter.

We request the Company to kindly acknowledge the receipt of this resignation letter and make the necessary filings with the regulatory authorities at the earlier.

Thanking you.

Yours faithfully,

For M/s. Patwa and Shah,

Hardik Patwa

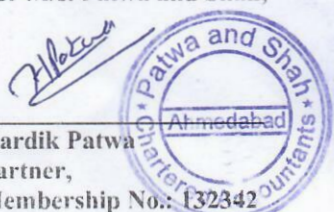
Partner,

Membership No.: 132342

Date: August 11, 2026

Place: Ahmedabad

Encl: as above





Patwa and Shah

Chartered Accountants

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

Annexure-A

Information of the Statutory Auditor upon Resignation

Pursuant to SEBI Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Details
1.	Name of the listed entity/ material subsidiary	Focus Lighting And Fixtures Limited
2.	Details of the statutory auditor:	
a.	Name:	M/s. Patwa and Shah, Chartered Accountants
b.	Address:	C/3, 704 Anushruti Tower, Behind Yanki Sizzler, Near Jain Temple, Thalthej, S.G. Highway, Ahmedabad-380054
c.	Phone number:	9727763274
d.	Email:	ca.hardikpatwa@gmail.com
3.	Details of association with the listed entity/ material subsidiary	
a.	Date on which the statutory auditor was appointed	August 05, 2025
b.	Date on which the term of the statutory auditor was scheduled to expire	Till the conclusion of 25 th AGM to be held for the Financial Year 2029-2030.
c.	Prior to resignation, the latest audit report/limited review report submitted by the auditor and date of its submission	Limited Review Report dated August 11, 2026 on the Company's financial results for the first quarter ended June 30, 2026
4.	Detailed reasons for resignation	We hereby tender our resignation as the Statutory Auditors of the Company due to pre-occupation, increased professional commitments requiring substantial allocation of our time and resources, owing to which we are no longer in a position to devote the requisite time, attention and professional diligence necessary for the effective discharge of our duties and responsibilities as the Statutory Auditors of the Company. There are no material reasons for our resignation other than those mentioned in the resignation letter dated August 11, 2026.
5.	In case of any concerns, efforts made by the auditor prior to resignation (including approaching the Audit Committee/Board of Directors along with the date of communication made to the Audit Committee/Board of Directors)	None
6.	In case the information requested by the auditor was not provided, then following shall be disclosed:	
a.	Whether the inability to obtain sufficient appropriate audit evidence was due to a management-imposed limitation or circumstances beyond the control of the management.	Not Applicable
b.	Whether the lack of information would have significant impact on the financial statements/results.	Not Applicable





Patwa and Shah

Chartered Accountants

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

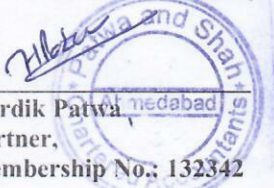
Phone: +91 73839 93944, E-mail: patwaandshah@gmail.com

c.	<i>Whether the auditor has performed alternative procedures to obtain appropriate evidence for the purposes of audit/limited review as laid down in SA 705 (Revised).</i>	Not Applicable
d.	<i>Whether the lack of information was prevalent in the previous reported financial statements/results. If yes, on what basis the previous audit/limited review reports were issued.</i>	Not Applicable
7.	Any other facts relevant to the resignation:	None

Declaration:

1. We hereby confirm that the information given in this letter and its attachments is correct and complete.
2. We hereby confirm that there is no other material reason other than those provided above for resignation of my firm.

For M/s. Patwa and Shah,


Hardik Patwa
Partner,
Membership No.: 132342

Date: August 11, 2026

Place: Ahmedabad

ANNEXURE-II

Disclosure of information pursuant to Regulation 30 of SEBI LODR Regulations read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Resignation of M/s. Patwa and Shah, Chartered Accountants, (FRN: 131057W),
Statutory Auditors of the Company

Sr. No.	Particulars	Disclosures
1.	Name of the Company	Focus Lighting And Fixtures Limited
2.	Name of the Auditor	M/s. Patwa And Shah, Chartered Accountants (FRN: 131057W)
3.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Resignation due to pre-occupation
4.	Date of appointment/re-appointment /cessation (as applicable) & term of appointment/re-appointment	August 11, 2026
5.	Brief profile (in case of appointment)	Not Applicable
6.	Disclosure of relationships between Directors (in case of appointment of a director)	Not Applicable