12th November, 2026

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

**Scrip ID/ Code** : FOCUS/543312
**Sub** : Outcome of Board Meeting held on 12th November, 2026
**Reference No** : Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you, that the Board of Directors of the Company at its meeting held on today, Thursday, November 12, 2026, at the registered Office of the Company situated at 703, Rajhans Complex, Nr. Kadiwala School, Ring Road, Surat-395002, has inter-aila

1. Considered and approved the Unaudited Financial Results along with Limited review report for the half year ended 30.09.2026 and the same is attached herewith.

The above information is also being made available on the Company's website at www.focusbsl.com.

The Board Meeting was commenced at 4:00 P.M. and concluded at 5:30 P.M.

We request you to kindly take the above on your record.

Thanking you,

Yours faithfully,

**For FOCUS BUSINESS SOLUTION LIMITED**

ANSHUL MEHRA Digitally signed by ANSHUL MEHRA
Date: 2026.11.12 18:10:27 +05'30'

**Anshul Mehra**
**Company Secretary & Compliance Officer**
**ACS No: 78188**

**M/s. P S S P & Co.**
A 18, Sai Samarpan Society, Via 120 ft. Bamroli Road, Udhna Surat. (Gujarat)
M. No. +91- 9824756216, +91-73830-50028,
E-mail: premalkumargonawala@gmail.com

## LIMITED REVIEW CERTIFICATE ON UNAUDITED FINANCIAL RESULTS OF FOCUS BUSINESS SOLUTION LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026.

To

The Board of Directors of

**FOCUS BUSINESS SOLUTION LIMITED**

We have reviewed the accompanying statement of Unaudited Financial Result of M/s FOCUS BUSINESS SOLUTION LIMITED for the half year ended and year to date results for the period from 1st April, 2026 to 30th September, 2026. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, P S S P & Co.**
(Chartered Accountants)

M/S. P S S P & CO. * SURAT * Chartered Accountants *

**CA. Premalkumar B. Gonawala**
(Partner)
**UDIN :** 26157550EHIRHO2727

Date: 12.11.2026
Place: Surat.

**Focus Business Solution Ltd**
**CIN: L70200GJ2006PLC049345**
**Registered office: 703, Rajhans Complex, Nr. Kadilwala School, Ring Road, Surat -395002 Gujarat**
**Website: www.focusbsl.com Email id: focusbsl2006@gmail.com**
**Statement of Unaudited Standalone Financial Results for the Half Year on 30.09.2026**

(₹ in Lakhs except EPS)

| Sr. No. | Particulars | 6 Months Ended | | | Year Ended | |
|---|---|---|---|---|---|---|
| | | 30.09.2026 | 31.03.2026 | 30.09.2025 | 31.03.2026 | 31.03.2025 |
| | | Unaudited | Audited | Unaudited | Audited | Audited |
| I | Revenue from operations | 1157.90 | 1152.19 | 1258.69 | 2410.88 | 2390.68 |
| II | Other income | 0.56 | 4.46 | 0.55 | 5.01 | 5.23 |
| III | **Total Income (I+II)** | **1158.46** | **1156.65** | **1259.24** | **2415.89** | **2395.91** |
| IV | **Expenses:** | | | | | |
| | Cost of materials consumed | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Purchases of Stock-in-trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Changes in inventories of finished goods, work-in-progress and Stock-in-Trade | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Employee benefits expense | 269.14 | 275.97 | 270.18 | 546.15 | 487.42 |
| | Financial costs | 0.34 | 0.46 | 0.58 | 1.04 | 1.22 |
| | Depreciation and amortisation expenses | 24.58 | 21.04 | 28.13 | 49.17 | 56.26 |
| | Other expenses | 809.94 | 823.34 | 879.75 | 1703.09 | 1751.99 |
| | **Total expenses (IV)** | **1104.00** | **1120.81** | **1178.64** | **2299.45** | **2296.89** |
| V | **Profit/(Loss) before exceptional items and tax (III-IV)** | **54.46** | **35.84** | **80.60** | **116.44** | **99.02** |
| VI | Exceptional items | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| VII | **Profit/(Loss) before tax (V-VI)** | **54.46** | **35.84** | **80.60** | **116.44** | **99.02** |
| VIII | **Tax expense:** | | | | | |
| | (1) Current tax | 13.71 | 10.18 | 20.29 | 30.47 | 27.08 |
| | (2) Deferred tax | 0.00 | -1.17 | 0.00 | (1.17) | (2.14) |
| | (3) Taxation of earlier year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| IX | **Profit/(Loss) for the perid from continuing operations (VII-VIII)** | **40.75** | **26.83** | **60.31** | **87.14** | **74.08** |
| X | Profit/(Loss) from discontinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XI | Tax expenses of discountinued operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XII | Profit/(Loss) from discontinued operations after tax (X-XI) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XIII | **Profit/(Loss) for the period (IX+XII)** | **40.75** | **26.83** | **60.31** | **87.14** | **74.08** |
| XIV | **Other Comprehensive Income** | | | | | |
| | A (i) Items that will not be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (ii) Income tax relating to items that will not be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | B (i) Items that will be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | (ii) Income tax relating to items that will be reclassified to profit or loss | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Other Comprehensive Income/Loss for the year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| XV | **Total Comprehensive Income for the period (XIII+XIV)** | **40.75** | **26.83** | **60.31** | **87.14** | **74.08** |
| XVI | Paid-up Equity Share Capital (F.V. of Rs.10 each) | 728.71 | 728.71 | 727.95 | 728.71 | 460.73 |
| XVII | **Earning per equity share:** | | | | | |
| | (1) Basic | 0.55 | 0.37 | 0.82 | 1.20 | 1.61 |
| | (2) Diluted | 0.55 | 0.37 | 0.82 | 1.20 | 1.61 |

**Notes:**

1. The above Standalone results have been reviewed by Audit Committee and taken on record by the Board of Directors In their meeting held on November 12, 2026, on Thursday. The Report of Statutory Auditors is being filed with the Bombay Stock Exchange and the same is available on Company's website.
2. The- Company does not have more than one reportable segmem in terms of AS (17) hence segment wise reporting Is not applicable under section with rule 7 of the Companies (Accoums) Rules. 2014
3. These results have been prepared in accordance with SEBi Listing Regulations and SEBI Circulars issued from time to time.
4. Previous year figure has been rearranged/ regrouped wherever necessary, to correspond with those of the current periods classifications.

**Focus Business Solution Limited**

Focus business solution ltd.

**Mohamedyaseen Muhammadbhai Nathani**
Chairman & Managing Director
DIN: 02759578

Date: November 12, 2026
Place: Surat

**Focus Business Solution Ltd**
**CIN: L70200GJ2006PLC049345**
**Registered office: 703, Rajhans Complex, Nr. Kadilwala School, Ring Road, Surat -395002 Gujarat**
**Website: www.focusbsl.com Email id: focusbsl2006@gmail.com**
**Statement of Standalone Assets and Liabilities for the Half Year ended September 30, 2026**

(₹ in Lakhs)

| Sr. No. | Particulars | As at September 30, 2026 Unaudited | As at year ended 31.03.2026 Audited |
|---|---|---|---|
| (1) | **ASSETS** | | |
| | **Non-Current Assets** | | |
| | Property, Plant and Equipment | 54.88 | 74.67 |
| | Capital work-in-progress | 0.00 | 0.00 |
| | Other Intangible assets | 0.00 | 0.00 |
| | Intangible assets under development | | |
| | Financial Assets | | |
| | (i) Investment | 0.00 | 0.00 |
| | (ii) Loans | 0.00 | 8.90 |
| | (iii) Others | 0.00 | 0.00 |
| | Deferred tax assets (net) | 12.73 | 12.73 |
| | Other non-current assets | 0.00 | 0.00 |
| | **Total Non-Current Assets** | **67.61** | **96.30** |
| (2) | **Current Assets** | | |
| | Inventories | 0 | 0.00 |
| | Financial Assets | | |
| | (i) Investments | 101.69 | 31.97 |
| | (ii) Trade receivables | 685.44 | 480.84 |
| | (iii) Cash and cash equivalents | 31.50 | 32.06 |
| | (iv) Bank balances other than cash and cash equivalents | 49.35 | 233.39 |
| | (v) Loans | 49.39 | 20.38 |
| | (vi) Others | 0.00 | 0.00 |
| | Current tax assets (net) | 0.00 | 0.00 |
| | Other current assets | 0.00 | 0.00 |
| | **Total Current Assets** | **917.37** | **798.64** |
| | **Total Assets** | **984.98** | **894.94** |
| | **EQUITY AND LIABILITIES** | | |
| (1) | **Equity** | | |
| | Equity Share Capital | 728.71 | 728.71 |
| | Other Equity | 144.17 | 89.71 |
| | **Total Equity** | **872.88** | **818.42** |
| (2) | **Liabilities** | | |
| | **Non-Current Liabilities** | | |
| | Financial Liabilities | | |
| | (i) Borrowings | 5.94 | 8.71 |
| | (ii) Other financial liablities | 0.00 | 0.00 |
| | Provisions | 0.00 | 0.00 |
| | Deferred tax liabilities (net) | 0.00 | 0.00 |
| | Other non-current liabilities | 0.00 | 0.00 |
| | **Total Non-Current Liabilities** | **5.94** | **8.71** |
| | **Current Liabilities** | | |
| | Financial Liabilities | | |
| | (i) Borrowings | 0.00 | 0.00 |
| | (ii) Trade Payables: | 0.00 | |
| | - Total outstanding dues of micro enterprises and small enterprises | | 0.00 |
| | - Total outstanding dues of creditors other than micro enterprises and small enterprises | 32.11 | 1.17 |
| | (iii) Other financial liablities | 0.00 | 0.00 |
| | Other current liabilities | 0.00 | 0.44 |
| | Provisions | 90.48 | 66.20 |
| | Current tax liabilities (net) | -16.43 | 0.00 |
| | **Total Current Liabilities** | **106.16** | **67.81** |
| | **Total Liabilities** | **112.10** | **76.52** |
| | **Total Equity and Liabilities** | **984.98** | **894.94** |

For and on behalf of Board of Directors of
**Focus Business Solution Limited**




**Mohamedyaseen Muhammadbhai Nathani**
Chairman & Managing Director
DIN: 02759578

Date: November 12, 2026
Place: Surat

**Focus Business Solution Ltd**
**CIN: L70200GJ2006PLC049345**
**Registered office: 703, Rajhans Complex, Nr. Kadilwala School, Ring Road, Surat -395002 Gujarat**
**Website: www.focusbsl.com Email id: focusbsl2006@gmail.com**
**Cash Flow Statement for the Half year ended September 30, 2026**

(₹ in Lakhs)

| Particulars | | Year ended | |
|---|---|---|---|
| | | Unaudited | Audited |
| | | 30.09.2026 | 31.03.2026 |
| **Cash Flow from Operating Activities** | | | |
| **Net Profit Before Tax** | | **54.46** | **116.44** |
| Add: Depreciation | | 24.58 | 49.17 |
| Interest & Finance Charges | | 0.34 | 1.04 |
| | | **24.92** | **50.21** |
| Less: Investment Income | | - | - |
| **Operating Profit before Working Capital Changes** | | **79.38** | **166.65** |
| **Adjustment for Working Capital Changes** | | | |
| (Increase) / Decrease in Debtors | | (204.60) | (126.62) |
| (Increase) / Decrease in Short Term Loan & advances | | (2.01) | 59.14 |
| Decrease/(Increase) in Loans & Advances | | - | - |
| Increase / (Decrease) in Other Current Liabilities | | 38.35 | (1.84) |
| **Cash From Operations** | | **(168.26)** | **(69.32)** |
| Direct Taxes Paid | | 18.44 | 51.89 |
| | | **(186.70)** | **(121.21)** |
| **Net Cash Flow from Operating Activities** | **A** | **(107.32)** | **45.44** |
| **Cash Flow from Investing Activities** | | | |
| Net Purchases of Fixed Assets | | (4.79) | (31.53) |
| Increase in Current Investment | | - | 4.84 |
| Increase in Other Non Current Assets | | - | - |
| **Net Cash Used in Investing Activities** | **B** | **(4.79)** | **(26.69)** |
| **Cash Flow from financing Activities** | | | |
| Issue of Shares | | - | 0.76 |
| Interest & Finance Charges | | - | (1.04) |
| Proceeds/(Repayment) : Long Term Borrowing | | (2.77) | (5.19) |
| **Net Cash inflow from Financing Activities** | **C** | **(2.77)** | **(5.47)** |
| Net Cash Changes | | **(114.88)** | **13.28** |
| Cash and Cash equivalents Opening | | 297.42 | 284.14 |
| Cash and Cash equivalents Closing | | **182.54** | **297.42** |

For and on behalf of Board of Directors of
**Focus Business Solution Limited**




**Mohamedyaseen Muhammadbhai Nathani**
Chairman & Managing Director
DIN: 02759578

Date: November 12, 2026
Place: Surat