



41ST ANNUAL REPORT 2025-26



FOCUS INDUSTRIAL RESOURCES LIMITED

55, S/F, FIE, PATPARGANJ INDUSTRIAL AREA,
HASANPUR, BUS DEPO OPPOSITE, NEEW DELHI,
INDIA -110092

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41ST ANNUAL GENERAL MEETING,

21ST AUGUST 2026 FRIDAY AT 12:30 P.M

AT

**55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo Opposite New Delhi, India,
110092**

CORPORATE INFORMATION

BOARD OF DIRECTORS	
Mr. Mamta Jindal Managing Director DIN: 00085096	Mr. Ram Kishan Singh Director DIN: 07819542
Mr. Sunny Sachdeva Director DIN: 11451316	Mr. Rajesh Kumar Independent Director DIN: 08383912
Ms. Harshita Agarwal Independent Director DIN: 11636314	Ms. Neeru Ahuja Independent Director DIN: 11845030
KEY MANAGERIAL PERSONNEL	
Mr. Mamta Jindal Managing Director DIN: 00085096	Mr. Dinesh Kumar Yadav Company Secretary PAN: AINPY0169K
Mr. Gagan Bhandula CFO PAN: AJQPB1542D	
AUDITORS	
STATUTORY AUDITOR	SECRETARIAL AUDITOR
K M AGRAWAL GUPTA & CO Chartered Accouants Office No. 359, 3rd Floor, Sac 1, Vaishali, Gaziabad, U.P -201010	AVINASH K & ASSOCIATES Practice Company Secretaries Office No. 403, B-31, Krishna Complex, laxminagar, New delhi-110092
REGISTERD OFFICE	
55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo Opposite New Delhi, India, 110092	
REGISTERED AND SHARE TRANSFER AGEN	
Beetal Financial and Computer Services Private Limited 99, Madangir, B/4, Local, Shopping Centre, Near Dada Harsukh Das Mandir, New Delhi, 110062	
CIN: L15319DL1985PLC021348	WEBSITE : www.focusindustrial.in

NOTICE

Notice is hereby given that the 41st (**Forty First**) **Annual General Meeting** (“AGM”) of the members of **FOCUS Industrial Resources Limited** (“the company”) will be held on **Friday, the 21st day of August, 2026 at 12:30 P.M** at the registered office of the company at 55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo Opposite, New Delhi, India, 110092 to transact the following businesses:

ORDINARY BUSINESS:**Item No. 1: Adoption of Standalone Audited Financial Statements:**

To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31st March, 2026 and the Report of the Board of Directors and Auditors thereon.

Item No. 2: Re-appointment of Statutory Auditor:

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

“**RESOLVED THAT** subject to the provisions of Section 139, 142 of the Companies Act, 2013 read with the Companies (Audit and Auditors) Rules, 2014 and other applicable provisions, if any, M/s K M AGRAWAL GUPTA & CO. Chartered Accountants (FRN: 024418C), be and are hereby re-appointed as the Statutory Auditor of the Company, to hold the office from the conclusion of 41st Annual General Meeting, for a single term of 5 (five) years, at such remuneration plus applicable taxes, and out of pocket expenses, as may be determined and recommended by the Audit Committee in consultation with the Auditors and duly approved by the Board of Directors of the Company.

RESOLVED FURTHER THAT Mrs. Mamta Jindal, Managing Director, Mr. Sunny Sachdeva, Director, be and are hereby severally authorized to do all such act, deeds and things to give effect to this resolution”.

SPECIAL BUSINESS:

Item No. 3: To appoint Mr. Rajesh Kumar (DIN: 08383912) as a Non-Executive Independent Director 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 149, 150, 152 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Appointment & Qualifications of Directors) Rule, 2014 and applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re- enactment thereof for the time being in force) and Articles of Association of the Company and as recommended by

the Nomination and Remuneration Committee and Board of Directors at their respective meetings held on 27th March, 2026, Mr. Rajesh Kumar (DIN: 08383912), who was appointed by the Board of Directors as an Additional Director of the Company in the capacity of Non-Executive Independent Director with effect from 27th March, 2026 and who qualifies for being appointed as a Non-Executive Independent Director and in respect of whom, the Company has received a notice in writing under Section 160(1) of the Companies Act, 2013 from a shareholder proposing his candidature for the office of director of the Company, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for the first term of 5 (Five) consecutive years commencing from 27th March, 2026 till 26th March, 2031.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorized to do all acts, deeds, matters and things and take all such steps as may be necessary, proper, desirable or expedient for the purpose of giving effect to this resolution and for matters connected therewith or incidental thereto, including but not limited to delegating all or any of the power conferred by this resolution, to any other Officer(s) / Authorized Representative(s) of the Company.”

Item No. 4: To appoint Miss. Harshita Agarwal (DIN: 11636314) as a Non-Executive Independent Director of the Company.

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

“**RESOLVED THAT** pursuant to the provisions of Section 149, 150, 152 read with Schedule IV and other applicable provisions, if any, of the Companies Act, 2013 and the Companies (Appointment & Qualifications of Directors) Rule, 2014 and applicable Regulations of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (including any statutory modification(s) or re- enactment thereof for the time being in force) and Articles of Association of the Company and as recommended by the Nomination and Remuneration Committee and Board of Directors at their respective meetings held on 27th March, 2026, Miss. Harshita Agarwal (DIN: 11636314), who was appointed by the Board of Directors as an Additional Director of the Company in the capacity of Non-Executive Independent Director with effect from 31st March, 2026 and who qualifies for being appointed as a Non-Executive Independent Director and in respect of whom, the Company has received a notice in writing under Section 160(1) of the Companies Act, 2013 from a shareholder proposing his candidature for the office of director of the Company, be and is hereby appointed as a Non-Executive Independent Director of the Company, not liable to retire by rotation, to hold office for the first term of 5 (Five) consecutive years commencing from 27th March, 2026 till 26th March, 2031.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorized to do all acts, deeds, matters and things and take all such steps as may be necessary, proper, desirable or expedient for the purpose of giving effect to this resolution and for matters connected therewith or incidental thereto, including but not limited to delegating all or any of the

power conferred by this resolution, to any other Officer(s) / Authorized Representative(s) of the Company.”

Item No. 5 -Regularization of Additional Director, Mr. Sunny Sachdeva (DIN: - 11451316):

To consider and if thought fit, to pass the following resolution with or without modification as an Ordinary Resolution.

“**RESOLVED THAT** pursuant to provision of section 152, 161 and any other applicable provisions of the Companies Act, 2013, and any rules made there under (including any statutory modification(s), or re-enactment thereof for the time being in force), Mr. Sunny Sachdeva (DIN: - 11451316), who was appointed as an Additional Director with effect from 26th December 2025 on the Board of the Company, who is eligible for appointment and in respect of whom the Company has received all the necessary consents and declarations as required under the Companies Act, 2013, be and is hereby appointed as the Director of the Company.

Item No. 6: Appointment of M/s. Avinash K & Co. as Secretarial Auditors and to fix their remuneration.

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

“**RESOLVED THAT** pursuant to the provisions of Section 204 and other applicable provisions, if any, of the Companies Act, 2013 read with rules framed thereunder and Regulation 24A of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015, as amended from time to time (including any statutory modification(s) or amendment(s) thereto or re-enactment(s) thereof for the time being in force), consent of the members of the Company be and is hereby accorded, to appoint M/s. Avinash K & Co., a Peer Reviewed firm of the Company Secretaries in Practice (C.P. No.F18138) as Secretarial Auditors of the Company to hold office for an audit period of 5 (five) consecutive years commencing from FY 2025-26 till FY 2029-30, at such remuneration and reimbursement of out of pocket expenses for the purpose of audit, as may be fixed by the Board of Directors of the Company.

**By Order of the Board of Directors
For Focus Industrial Resources Limited**

**Date: July 27, 2026
Place: Delhi**

**Dinesh Kumar Yadav
(Company Secretary)
M. No. A52852**

NOTES

1. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ('the Act') in respect of the business under Item No. 3,4,5 & 6 set out above and the relevant details of the Directors seeking re-appointment/appointment at this Annual General Meeting ('AGM'/ 'the meeting') in respect of business under Item No. 3,4,5 & 6 as required under Regulations 26 (4) and 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations') and Secretarial Standard on General Meetings issued by The Institute of Company Secretaries of India ('Secretarial Standard') are annexed hereto.(**Annexure 1A, Annexure 1B & Annexure 1C, and 2**).
2. **A MEMBER ENTITLED TO ATTEND AND VOTE AT THE ANNUAL GENERAL MEETING IS ENTITLED TO APPOINT A PROXY /PROXIES TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF/HERSELF AND SUCH PROXY NEED NOT BE A MEMBER. THE INSTRUMENT OF PROXY IN ORDER TO BE EFFECTIVE SHOULD BE DULY COMPLETED, STAMPED (IF APPLICABLE) AND SIGNED AND MUST BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE ANNUAL GENERAL MEETING.**
3. A person can act as a proxy on behalf of members not exceeding fifty and holding in the aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person cannot act as a proxy for any other person or shareholder.
4. Every member entitled to vote at the meeting or on any resolution to be moved there at, shall be entitled during the period beginning twenty four hours before the time fixed for the commencement of the meeting and ending with the conclusion of the meeting, to inspect the proxies lodged, at any time during the business hours of the Company, provided not less than three days' notice in writing of the intention to inspect is given to the Company.
5. Members are requested to:-
 - a) note that copies of Annual Report will not be distributed at the Annual General Meeting.
 - b) bring their copies of Annual Report, Notice and Attendance Slip duly completed and signed at the meeting.
 - c) deliver duly completed and signed Attendance Slip at the entrance of the venue of the meeting and obtain entry slips, as entry to the hall will be strictly on the basis of the entry slip available at the counter at the venue of the Annual general meeting. Photocopies of Attendance Slip will not be entertained for issuing entry slip for attending Annual General Meeting.
 - d) quote their Folio/Client ID & DP ID Nos. in all correspondence.

- e) note that due to strict security reasons mobile phones, brief cases, eatables and other belongings will not be allowed inside the venue of AGM.
 - f) note that no gifts/coupons will be distributed at the Annual General Meeting.
6. Corporate Members are requested to send a duly certified copy of the Board Resolution/Power of Attorney authorizing their representative to attend and vote on their behalf at the Annual General Meeting. Alternatively, such an authority duly certified should be brought by the representative attending on behalf of the corporate body, at the meeting.
 7. The Register of Members and Share Transfer Books of the Company will remain closed from Friday, **August, 14, 2026 to August, 21, 2026 (both days inclusive)**.
 8. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars dated April 08, 2020, April 13, 2020 and May 05, 2020 the Company is providing facility of remote e-voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with National Securities Depository Limited (NSDL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e-voting as well as the e-voting system on the date of the AGM will be provided by NSDL.

Pursuant to the provisions of the Act, a Member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/her behalf and the proxy need not be a Member of the Company.
 9. In compliance with the aforesaid MCA Circular and SEBI Circular dated May 12, 2020, Notice of the AGM along with the Annual Report 2026 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/Depositories. Members may note that the Notice of AGM and Annual Report 2026 will also be available on the Company's website i.e. at www.focusindustrial.in. The AGM Notice is also disseminated on the website of NSDL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.
 10. The cut-off date for the purpose of determining eligibility of members for remote e- voting in connection with the Forty - First AGM has been fixed as **Friday, August 14, 2026**.
 11. Members holding shares in multiple folios in physical mode are requested to apply for consolidation of shares to the Company or to the Registrar & Share Transfer Agent along with relevant Share Certificates.
 12. All the documents referred to in this Notice and the Registers referred to in Section 170 and in Section 189 of the Companies Act, 2013 are open for inspection at the Registered Office of the Company on all working days (excluding Saturday and Sunday), between 10.00 A.M. to 6.00 P.M. upto the date of Annual General Meeting.

13. Attention of the members is drawn to Securities and Exchange Board of India (SEBI) Circular SEBI/HO/MIRSD/DOP1/CIR/P/2018/73 dated 20.04.2018, which require shareholders holding shares in physical form and whose folio(s) do not have complete details relating to their PAN and bank account, or where there is any change in the bank account details provided earlier, to compulsorily furnish the details to RTA/ Company for registration/update.
14. Members are informed that pursuant to SEBI (LODR) (Fourth Amendment) Regulations, 2018 dated 8th June, 2018, requests for effecting transfer of securities in physical form, except in case of request received for transmission or transposition of securities, shall not be processed by the Company unless the securities are held in dematerialized form with a Depository. Hence, members are requested to dematerialize their physical holding.
15. Annual Listing fee for the year 2025-26 has not been paid to the Stock Exchange as shares of the Company are compulsorily delisted. We are in the process of re-listing.
16. Members are requested to notify immediately any change in their address:
 - i. to their Depository Participants (DP) in respect of shares held in dematerialized form, and;
 - ii. to the Company at its Registered Office or its Registrar & Share Transfer Agent, in respect of their physical shares, if any, quoting their Folio Number.
17. Members desirous of getting any information on any items of business of this meeting are requested to address their queries to the Company at least ten days prior to the date of the meeting, so that the information required can be made readily available at the meeting.

18. Important Communication to Members:-

As per the provisions of Sections 101 and 136 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014 and Regulation 36 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the service of notice/documents including Annual Report can be sent by e-mail to its members. Members who have not registered their e-mail addresses, so far, are requested to register their e-mail addresses, in respect of dematerialized shares with the Depository through their concerned Depository Participants.

Members who hold shares in physical form are requested to fill the E-Communication Mandate Form and hand over the same along with Attendance Slip at the Registration Counter of venue of Annual General Meeting for registration of Email address for receiving notice/documents including Annual Report in future.

19. The aforesaid MCA General Circular dated 5th May, 2020 read with MCA General Circular dated 13th April, 2020 and SEBI Circular No. SEBI/HO/CFD/CMD1/ CIR/P/2020/79 dated 12th May, 2020 have granted relaxations to the companies, with respect to printing and dispatching physical copies of the Annual Reports and Notices to members. Accordingly, the Company will only be sending soft copy of the Annual Report 2025-26 and Notice convening 41st AGM via e-mail, to the members whose e-mail ids are registered with the Company or the Registrar and Share Transfer Agent or Depository Participant/ Depository as on the cut-off date Friday, **August 14, 2026**.

Voting through electronic means;

20. In compliance with provisions of Section 108 of the Companies Act, 2013, Rule 20 of the Companies (Management and Administration) Rules, 2014 (including amendments thereto) and SEBI LODR, the Company is pleased to provide members facility to exercise their right to vote on resolutions proposed to be considered at the AGM by electronic means and the business may be transacted through e-voting services.
- The facility of casting the votes by the members using an electronic voting system from a place other than venue of the AGM (“remote e-voting”) 41st Annual Report 2025-26 and e-voting during the meeting will be provided by National Securities Depository Limited. (NSDL e-Voting System).
 - 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’ or e- voting at the AGM.
 - The voting rights of members shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date, i.e., Friday, **August 14, 2026**.
 - Any person, who acquires shares of the Company and become a member of the Company after dispatch of the notice and holding shares as on the cut-off date i.e. Friday, **August 14, 2026**, may cast their vote electronically.
21. **Mr. Mohit Singh, Practicing Company Secretary (COP No. 17756)**, has been appointed as the Scrutinizer to scrutinize the ‘remote-voting’ process and e-voting at the AGM, in a fair and transparent manner.
22. The Scrutinizer will, immediately after the conclusion of voting at the 41st AGM, start scrutinizing the votes cast at the Meeting along with remote e-voting and prepare a consolidated Scrutinizer’s Report and submit thereafter to the Chairman of the Meeting or any person authorised by him in writing. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company www.focusindustrial.in and on the website of NDSL within Two (2) Working days from the conclusion of the AGM of the Company and also communicated to the BSE Limited.
23. Members holding shares in multiple folios in physical mode are requested to apply for consolidation of shares to the Company or to the Registrar & Share Transfer Agent along with relevant Share Certificates.
24. Members holding shares in physical form and desirous of making a nomination in respect of their shareholding in the Company, as permitted under Section 72 of the Companies Act, 2013, are requested to submit to the Registrar & Share Transfer Agents of the Company the prescribed Form (Form No. SH-13) of the Companies (Share Capital and Debentures) Rules, 2014. In case of shares held in dematerialized form, the nomination has to be lodged with the respective Depository Participant.

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

The remote e-voting period begins on August, 18, 2026, at 09:00 A.M. and ends on August, 20, 2026 at 05:00 P.M. The remote e-voting module shall be disabled by NSDL for voting thereafter. The Members, whose names appear in the Register of Members/Beneficial Owners as on the record date (cut-off date) i.e. August 14, 2026 may cast their vote electronically. The voting right of shareholders shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being August 14, 2026.

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of “Two Steps” which are mentioned below:

Step 1: Access to NSDL e-Voting system**A) Login method for e-Voting and joining virtual meeting for Individual shareholders holding securities in demat mode**

In terms of SEBI circular 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.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	- 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - Existing IDeAS user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section, this will prompt you to

	enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - If you are 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 - 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting. - Shareholders/Members can also download NSDL Mobile App “NSDL Speede” facility by scanning the QR code mentioned below for seamless voting experience. NSDL Mobile App is available on  App Store  Google Play  
Individual Shareholders holding securities in demat mode with CDSL	- 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 Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. - 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) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period or joining virtual meeting & voting during the meeting.

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. NSDL and CDSL.

Login type	Helpdesk details
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
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. 1800-21-09911

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. 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.
2. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section.
3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at <https://eservices.nsdl.com/> with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12***** then your user ID is IN300***12*****.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12***** then your user ID is 12*****
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:
 - a) If you are already registered for e-Voting, then you can use your existing password to login and cast your vote.
 - b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.
 - c) How to retrieve your 'initial password'?
 - (i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.
 - (ii) If your email ID is not registered, please follow steps mentioned below in **process for those shareholders whose email ids are not registered.**
6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:
 - a) Click on "**Forgot User Details/Password?**" (If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.
 - b) **Physical User Reset Password?** (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.
 - c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.co.in mentioning your demat account number/folio number, your PAN, your name and your registered address etc.
 - d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.
7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.
8. Now, you will have to click on "Login" button.
9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.
2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.
3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on “Submit” and also “Confirm” when prompted.
5. Upon confirmation, the message “Vote cast successfully” will be displayed.
6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.
7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to mohitsingh191188@gmail.com with a copy marked to evoting@nsdl.co.in. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on "Upload Board Resolution / Authority Letter" displayed under "e-Voting" tab in their login
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the “Forgot User Details/Password?” or “Physical User Reset Password?” option available on www.evoting.nsdl.com to reset the password.
3. In case of any queries, you may refer to the Frequently Asked Questions (FAQs) for members and e-voting user manual for members available at the Downloads sections of <https://www.evoting.nsdl.com> or contact NSDL at the following toll free no.: 022 - 4886 7000.or send a request to Mr Aman Goyal Senior Manager, NSDL at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide 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 focusindustrilltd@gmail.com
2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN

(self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to focusindustrilltd@gmail.com. If you are an Individual shareholders holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A) i.e. Login method for e-Voting for Individual shareholders holding securities in demat mode.**

3. Alternatively shareholder/members may send a request to evoting@nsdl.co.in for procuring user id and password for e-voting by providing above mentioned documents.
4. In terms of SEBI circular 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

THE INSTRUCTIONS FOR MEMBERS FOR e-VOTING ON THE DAY OF THE AGM ARE AS UNDER:-

1. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for remote e-voting.
2. Only those Members/ shareholders, who will be present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e-Voting system in the AGM.
3. Members who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
4. The details of the person who may be contacted for any grievances connected with the facility for e-Voting on the day of the AGM shall be the same person mentioned for Remote e-voting.

INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

1. Member will be provided with a facility to attend the AGM through VC/OAVM through the NSDL e-Voting system. Members may access by following the steps mentioned above for **Access to NSDL e-Voting system**. After successful login, you can see link of “VC/OAVM” placed under “**Join meeting**” menu against company name. You are requested to click on VC/OAVM link placed under Join Meeting menu. The link for VC/OAVM will be available in Shareholder/Member login where the EVEN of Company will be displayed. Please note that the members who do not have the User ID and Password for e-Voting or have forgotten the User ID and Password may retrieve the same by following the remote e-Voting instructions mentioned in the notice to avoid last minute rush.
2. Members are encouraged to join the Meeting through Laptops for better experience.
3. Further Members will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.

4. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.
5. Shareholders who would like to express their views/have questions may send their questions in advance mentioning their name demat account number/folio number, email id, mobile number at focusindustrilltd@gmail.com. The same will be replied by the company suitably.

**By Order of the Board of Directors
For Focus Industrial Resources Limited**

**Date: July 27, 2026
Place: Delhi**

**Dinesh Kumar Yadav
(Company Secretary)
M. No. A52852**

Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 and Regulation 36 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Item No. 3: Appointment of Mr. Rajesh Kumar (DIN: 08383912) as an Independent Director of the Company

Pursuant to the provisions of Section 149 of the Companies Act, 2013 and the Articles of Association Mr. Rajesh Kumar (DIN: 08383912) is eligible for appointment. The Company has received a notice in writing under Section 160 of the Act from a Member of the Company proposing Mr. Rajesh Kumar, as a candidate for the office of a Director.

The brief profile of Mr. Rajesh Kumar is provided as **Annexure 1A:**

As per the provisions of Section 149 of the Companies Act, 2013 (“Act”), an Independent Director shall hold office for a term up to five consecutive years on the Board of a Company and is not liable to retire by rotation. Mr. Rajesh Kumar has given a declaration to the Board that she meets the criteria of independence as provided under Section 149 (6) of the Act. The matter regarding appointment of Mr. Rajesh Kumar as non-executive Independent Director was placed before the Board, which recommended her appointment as a non-executive Independent Director for Five years.

None of the Directors, except Mr. Rajesh Kumar, himself, Key Managerial Personnel and their relatives are in any way concerned or interested, financially or otherwise, except to their individual shareholding held in the Company, if any in the said resolution.

The Board recommends the passing of the resolution set out at Item no.3 for the approval of the Members of the Company by a Special Resolution.

Item No. 4: Appointment of Miss. Harshita Agarwal (DIN: 11636314) as an independent director of the company w.e.f. 31.03.2026

Pursuant to the provisions of Section 149 of the Companies Act, 2013 and the Articles of Association Miss. Harshita Agarwal (DIN: 11636314) is eligible for appointment. The Company has received a notice in writing under Section 160 of the Act from a Member of the Company proposin Miss. Harshita Agarwal, as a candidate for the office of a Director.

The brief profile of Miss. Harshita Agarwal is provided as **Annexure 1B:**

As per the provisions of Section 149 of the Companies Act, 2013 (“Act”), an Independent Director shall hold office for a term up to five consecutive years on the Board of a Company and is not liable to retire by rotation. Miss. Harshita Agarwal has given a declaration to the Board that she meets the criteria of independence as provided under Section 149 (6) of the Act. The matter regarding appointment of Miss. Harshita Agarwal as non-executive Independent Director was placed before the Board, which recommended her appointment as a non-executive Independent Director for Five years.

None of the Directors, except Miss. Harshita Agarwal, himself, Key Managerial Personnel and their relatives are in any way concerned or interested, financially or otherwise, except to their individual shareholding held in the Company, if any in the said resolution.

The Board recommends the passing of the resolution set out at Item no.3 for the approval of the Members of the Company by a Special Resolution.

Item No. 5: Appointment of Mr. Sunny Sachdeva (DIN: - 11451316) as Director of the Company

Pursuant to the provisions of Section 160 of the Companies Act, 2013 and the Articles of Association Mr. Sunny Sachdeva (DIN: - 11451316) is eligible for appointment. The Company has received a notice in writing under Section 160 of the Act from a Member of the Company proposing Mr. Sunny Sachdeva, as a candidate for the office of a Director.

The brief profile of Mr. Sunny Sachdeva is provided as **Annexure 1C**:

As per the provisions of Section 149 of the Companies Act, 2013 (“Act”), an Independent Director shall hold office for a term up to five consecutive years on the Board of a Company and is not liable to retire by rotation. Mr. Sunny Sachdeva has given a declaration to the Board that she meets the criteria of independence as provided under Section 149 (6) of the Act. The matter regarding appointment of Mr. Sunny Sachdeva as non-executive Independent Director was placed before the Board, which recommended her appointment as a non-executive Independent Director for Five years.

None of the Directors, except Mr. Sunny Sachdeva, himself, Key Managerial Personnel and their relatives are in any way concerned or interested, financially or otherwise, except to their individual shareholding held in the Company, if any in the said resolution.

The Board recommends the passing of the resolution set out at Item no.3 for the approval of the Members of the Company by a Special Resolution.

ITEM NO. 6 - To appoint M/s. Avinash K & Co, Practicing Company Secretary as Secretarial Auditors of the Company for a term of 5 (Five) consecutive years.

Pursuant to the provisions of Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company is required to appoint a Secretarial Auditor for a term of 5 (five) consecutive years commencing from FY 2025-26, to conduct the Secretarial Audit of the

Company in terms of Section 204 and other applicable provisions of the Companies Act, 2013 read with the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

S.No.	Particulars	Details
A.	Proposed fees payable to the Secretarial Auditor	The proposed fees to be paid for the secretarial audit for the financial year 2026-27 is Rs. 51,750/- (Rupees Fifty One Thousand Seven Hundred Fifty Only) per annum plus applicable taxes and reimbursement of other out-of-pocket expenses actually incurred in connection with the Secretarial Audit of the Company. The remuneration to be paid to the Secretarial Auditors for the remaining tenure of their appointment will be subsequently determined by the management as per the recommendation of the Board of Directors. The proposed fees is based on knowledge, expertise, industry experience, time and efforts required to be put in by them, which is in line with the industry benchmarks. The fees for services in the nature of certifications and other professional work will be in addition to the audit fee as above and will be determined by the management in consultation with the Secretarial Auditor.
B.	Terms of appointment	Appointment as Secretarial Auditor to conduct the Secretarial Audit of the Company for a period of 5 (Five) consecutive years from the financial year 1 st April, 2025 to 31 st March, 2030.
C.	Basis of recommendation for appointment	M/s. Avinash K & Co. , Practicing Company Secretary is established in the year of 2015, primarily engaged in providing Secretarial Audit, Due Diligence, Governance, Compliance Management and other Assurance services. M/s Avinash K & Co. has experience in handling the secretarial audits of various listed and unlisted companies. The Board believes that their experience of conducting Secretarial Audit and knowledge of the legal and regulatory framework will be invaluable to the Company in ensuring continued adherence to compliance requirements under the Companies Act, 2013, SEBI Act, 1992 and other applicable laws. The recommendation for the appointment of M/s. Avinash K & Co as Secretarial Auditor is based on their past track record and capabilities in delivering quality secretarial audit services to other companies of similar size and complexity.
D.	Credentials of proposed Secretarial Auditor proposed to be appointed	M/s. Avinash K & Co. is one of the leading firms registered with The Institute of Company Secretaries of India (“ICSI”) and holds a valid Peer Review Certificate No. 3225/2023 issued by the Peer Review Board of ICSI.

In this regard, Board of Directors of the Company, at its meeting held on 9th June, 2026, recommended the appointment of M/s. **Avinash K & Co**, Practicing Company Secretary (Sole Proprietorship Firm Registration No. S2017DE487600), as the Secretarial Auditors of the Company to conduct the Secretarial Audit of the Company, for a period of 5 (five) consecutive years from the financial year 1st April, 2026 to 31st March, 2031, subject to approval of the shareholders of the Company at this Annual General Meeting. The recommendations are based on the credentials, expertise, past performance, fulfilment of eligibility criteria and qualifications of M/s **Avinash K & Co**, Practicing Company Secretary (Sole Proprietorship Firm Registration No. S2017DE487600) commensurate with the size and requirements of the Company.

The details required to be disclosed under provisions of Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are as under:

M/s. **Avinash K & Co**. have consented to their appointment as Secretarial Auditor and has confirmed that their appointment will be in accordance with Section 204 of Companies Act, 2015 read with Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Accordingly, consent of the Shareholders is being sought for passing an Ordinary Resolution as set out at Item No. 6 of the Notice.

The Board of Directors recommends the Resolution set forth in Item No. 6 of the accompanying Notice for the approval of the Shareholders of the Company as an Ordinary Resolution.

None of the Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in the Resolution set out at Item No. 6 of the Notice.

ANNEXURE 1A

Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 issued by ICSI, information about the Directors proposed to be appointed/re-appointed is furnished below:

Name of the Director	Mr. Rajesh Kumar
DIN	08383912
PAN	BBZPS4515F
Date of Birth & Age	04/03/1969 (57 Years)
Nationality	Indian
Date of Appointment on the Board of the Company	27/03/2026
Qualification	B.Com
Experience	Mr. Rajesh Kumar is a graduate in commerce and has experience and expertise in the field of Capital Market, and having ample knowledge of finance and accounts.
Directorship in Companies	1.Aryavarta Realestate &Builders Private limited
Name of the listed entities from which the person has resigned in the past three years	N.A.
No. of Shares held in the Company	NIL
Number of Board Meeting attended during the year	Not applicable
Relationship with the Directors of the Company	No Relation
Terms and conditions of appointment/ re-appointment	Appointment as a Non-Executive Independent Director, not liable to retire by rotation, for a period of 5 (Five) consecutive years commencing from 31st March, 2026.
Details of remuneration sought to be paid	Not applicable (as Non-Executive independent Director would be entitled to sitting fees for attending the meetings of Board & committees, as may be approved by the Board from time to time)
Remuneration last drawn (per annum)	Not applicable
Details of remuneration sought to be paid	Not applicable (as Non-Executive independent Director would be entitled to sitting fees for attending the meetings of Board & committees, as may be approved by the Board from time to time)
Remuneration last drawn (per annum)	Not applicable

List of Companies wherefrom the Director has resigned during last 3 years (excluding foreign, private and Section 8 Companies)	N.A.
Memberships / Chairmanships of Audit and Stakeholders' relationship Committees across Public Companies, including this Company	1
Skills and capabilities required for the role and manner in which the proposed independent director meets such requirement and Justification for choosing the appointee for appointment as Independent Director	Mr. Rajesh Kumar fulfills the conditions for independence specified in the Act, the Rules made thereunder and the LODR Regulations and such other laws / regulations for the time being in force, to the extent applicable to the Company and he is independent of the Management and his Expertise and experience in the areas of NBFC justify her role as an Independent Director..
Declaration under Regulation 36(3) of SEBI LODR Regulations, 2015	

ANNEXURE 1B

Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 issued by ICSI, information about the Directors proposed to be appointed/re-appointed is furnished below:

Name of Director	Miss. Harshita Agarwal
DIN	11636314
PAN	BVBPA1790C
Date of Birth & age	29/04/2001 (25 years)
Nationality	Indian
Date of Appointment on the Board of the Company	31/03/2026
Educational Qualifications	B.com
Experience	Miss. Harshita Agarwal is a graduate in commerce and has experience and expertise in the field of Capital Market, and having ample knowledge of finance and accounts.
Directorship in Companies	N.A
Name of the listed entities from which the person has resigned in the past three years	N.A.
No. of Shares held in the Company	NIL
Number of Board Meeting attended during the year	Not applicable
Relationship with the Directors of the Company	No Relation
Terms and conditions of appointment/ re-appointment	Appointment as a Non-Executive Independent Director, not liable to retire by rotation, for a period of 5 (Five) consecutive years commencing from 31st March, 2026.
Details of remuneration sought to be paid	Not applicable (as Non-Executive independent Director would be entitled to sitting fees for attending the meetings of Board & committees, as may be approved by the Board from time to time
Remuneration last drawn (per annum)	Not applicable
List of Companies wherefrom the Director has resigned during last 3 years (excluding foreign, private and Section 8	N.A.

Companies)	
Memberships / Chairmanships of Audit and Stakeholders' relationship Committees across Public Companies, including this Company	1
Skills and capabilities required for the role and manner in which the proposed independent director meets such requirement and Justification for choosing the appointee for appointment as Independent Director	Miss. Harshita Agarwal fulfills the conditions for independence specified in the Act, the Rules made thereunder and the LODR Regulations and such other laws / regulations for the time being in force, to the extent applicable to the Company and she is independent of the Management and her Expertise and experience in the areas of NBFC justify her role as an Independent Director..
Declaration under Regulation 36(3) of SEBI LODR Regulations, 2015	

ANNEXURE 1C

Pursuant to Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard 2 issued by ICSI, information about the Directors proposed to be appointed/re-appointed is furnished below:

Name of the Director	Mr. SUNNY SACHDEVA
DIN	11451316
PAN	KRUPS1179B
Date of Birth & Age	21/08/19 (40 Years)
Date of Appointment on the Board of the Company	26/12/2025
Qualification	B,Com
Experience	Mr. Sunny Sachdeva is a graduate in commerce and has experience and expertise in the field of Capital Market, and having ample knowledge of finance and accounts.
Directorship in Companies	N.A
Name of the listed entities from which the person has resigned in the past three years	N.A.
No. of Shares held in the Company	NIL
Number of Board Meeting attended during the year	Not applicable
Relationship with the Directors of the Company	No Relation
Terms and conditions of appointment/ re-appointment	Appointment as a Executive Director liable to retire by rotation in terms of the provisions of Section 152 of the Companies Act, 2013.
Details of remuneration sought to be paid	Mr. Sunny Sachdeva is entitled to remuneration as approved by the shareholder at their AGM to be held on 21 st August , 2026.
Remuneration last drawn (per annum)	Not applicable
List of Companies wherefrom the Director has	N.A.

resigned during last 3 years (excluding foreign, private and Section 8 Companies)	
Memberships / Chairmanships of Audit and Stakeholders' relationship Committees across Public Companies, including this Company	1
Skills and capabilities required for the role and manner in which the proposed independent director meets such requirement and Justification for choosing the appointee for appointment as Independent Director	Mr. Sunny Sachdeva fulfills the conditions for independence specified in the Act, the Rules made thereunder and the LODR Regulations and such other laws / regulations for the time being in force, to the extent applicable to the Company and she is independent of the Management and her Expertise and experience in the areas of NBFC justify his role as an Independent Director..
Declaration under Regulation 36(3) of SEBI LODR Regulations, 2015	

ATTENDANCE SLIP

I/We.....R/o..... hereby record my/our presence at the 41st Annual General Meeting of the Company on Friday, the 21st day of **August**, 2026 at 12:30 P.M at the Registered office of the Company at 55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo Opposite, New Delhi - 110092.

Signature of shareholder(s)/proxy

Note:

1. Please fill this attendance slip and hand it over at the entrance of the hall.
2. Please complete the Folio / DP ID-Client ID No. and name, sign this Attendance Slip and hand it over at the Attendance Verification Counter at the ENTRANCE OF THE MEETING HALL.
3. Physical copy of the Annual Report for March 31st, 2026 and Notice of the Annual General Meeting along with Attendance Slip and Proxy Form is sent in the permitted mode(s) to all members whose email is not registered or have requested for a hard copy.

**FORM MGT-11
PROXY FORM**

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

41ST ANNUAL GENERAL MEETING, FRIDAY, THE 21ST DAY OF AUGUST, 2026

Name of the member(s) :

Registered Address :

E-mail id :

Folio/DP ID-Client ID :

I/We being the member(s) ofshares of the above named Company, hereby appoint:

1. Name:Address:
E-mail ID: Signature: or failing him/her.
2. Name:Address:
E-mail ID: Signature: or failing him/her.
3. Name:Address:
E-mail ID: Signature: or failing him/her.
4. Name:Address:
E-mail ID: Signature: or failing him/her.

As my /our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 41st Annual General Meeting of the Company to be held on Friday, the 21st day of **August**, 2026 at 12:30 P.M at registered office at 55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo Opposite, New Delhi - 110092.at any adjournment thereof in respect of such resolutions as are indicated below:

NO.	RESOLUTION	FOR	AGAINST
	ORDINARY BUSINESS:		

1.	To receive, consider and adopt the Audited Financial Statements of the Company for the Financial Year ended 31 st March, 2026 and the Report of the Board of Directors and Auditors thereon.		
2.	Re-appointment of Statutory Auditor		
	SPECIAL BUSINESS:		
3.	Appointment of Ms. Harshita agarwal, (DIN: 11636314) as a non-executive Independent Director for a first term of 5 consecutive years w.e.f. 29.03.2026		
4.	Re- appointment of Mr. Rajesh Kumar (DIN: 08383912), as Director and Independent Director for a second term of 5 consecutive years w.e.f. 27.03.2026		
5.	Regularization of Mr. Sunny Sachdeva (DIN: - 08089330) as Director of the Company		
6.	Appointment of M/s. Avinash K & Co., Practicing Company Secretary as Secretarial Auditors of the Company for a term of 5 (Five) consecutive years.		

Signed thisday....., 2026

.....

Signature of shareholder

.....

Signature of proxy holder

Affix

Revenue

Stamp of

Rs. 1/-

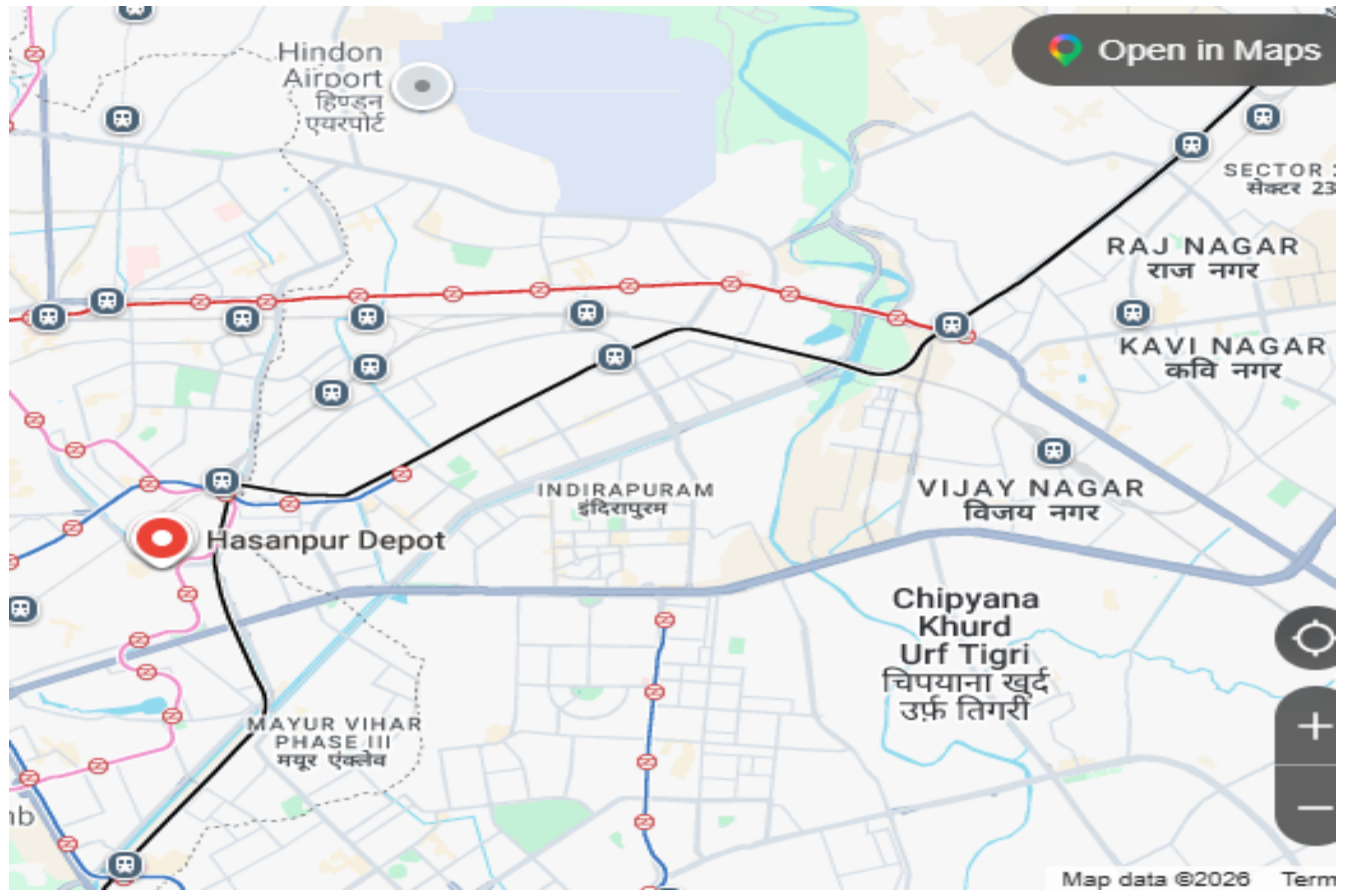
Note:

1. This form of Proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not later than 48 hours before the commencement of the meeting.

2. It is optional to indicate your preference. If you leave the for or against column blank against any or all resolutions, your proxy will be entitled to vote in the manner as he/she may deem appropriate.

ROUTE MAP OF THE 41ST ANNUAL GENERAL MEETING
FRIDAY, 21ST AUGUST, 2026 AT 12:30 P.M

55, S/E, FIE, PATPARGANJ INDUSTRIAL AREA, HASANPUR BUS DIPO OPPOSITE, NEW DELHI, NEWDELHI, NEW DELHI, DELHI, INDIA, 110092



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2.	Notice
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5.	Report on Corporate Governance
7.	Management Discussion and Analysis Report
8.	Independent Auditors' Report
9.	Financial Statement

41ST ANNUAL GENERAL MEETING,

21ST AUGUST 2026 FRIDAY AT 12:30 P.M

AT

**55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo Opposite New Delhi, India,
110092**

CORPORATE INFORMATION

BOARD OF DIRECTORS	
Mr. Mamta Jindal Managing Director DIN: 00085096	Mr. Ram Kishan Singh Director DIN: 07819542
Mr. Sunny Sachdeva Director DIN: 11451316	Mr. Rajesh Kumar Independent Director DIN: 08383912
Ms. Harshita Agarwal Independent Director DIN: 11636314	Ms. Neeru Ahuja Independent Director DIN: 11845030
KEY MANAGERIAL PERSONNEL	
Mr. Mamta Jindal Managing Director DIN: 00085096	Mr. Dinesh Kumar Yadav Company Secretary PAN: AINPY0169K
Mr. Gagan Bhandula CFO PAN: AJQPB1542D	
AUDITORS	
STATUTORY AUDITOR	SECRETARIAL AUDITOR
K M AGRAWAL GUPTA & CO Chartered Accouants Office No. 359, 3rd Floor, Sac 1, Vaishali, Gaziabad, U.P -201010	AVINASH K & ASSOCIATES Practice Company Secretaries Office No. 403, B-31, Krishna Complex, laxminagar, New delhi-110092
REGISTERD OFFICE	
55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo Opposite New Delhi, India, 110092	
REGISTERED AND SHARE TRANSFER AGEN	
Beetal Financial and Computer Services Private Limited 99, Madangir, B/4, Local, Shopping Centre, Near Dada Harsukh Das Mandir, New Delhi, 110062	
CIN: L15319DL1985PLC021348	WEBSITE : www.focusindustrial.in

DIRECTOR'S REPORT

**To,
The Members
FOCUS INDUSTRIAL RESOURCES LIMITED**

Your Directors have pleasure in presenting the 41st **Annual Report** on the business and operations of the Company together with the Audited Financial Statements for the Financial Year ended 31st March, 2026.

In compliance with the applicable provisions of Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), this report covers the financial results and other developments during the financial year ended 31st March, 2026 and upto the date of the Board meeting held on 27th July, 2026 to approve this report, in respect of the Company.

FINANCIAL HIGHLIGHTS

PARTICULARS	<i>(Rupees in Lakhs)</i>	
	2025-2026	2024-2025
Total Income	11.82	10.95
Expenditure	8.39	5.81
Profit/(Loss) before Tax	3.50	5.03
Tax Expenses	(0.96)	(1.31)
Profit/(Loss) for the year	2.54	3.72
Other comprehensive income/(loss) for the year, net of tax	-	-
Total comprehensive income for the year	2.54	3.72
Earning Per Equity Share		
Basic	0.02	0.03
Diluted	0.02	0.03

The financial statements for the financial year ended 31st March, 2026 have been prepared in accordance with applicable Indian Accounting Standards (Ind AS), notified under Companies (Indian Accounting Standards) Rules, 2015, read with Section 133 and other relevant provisions of the Companies Act, 2013. In accordance with the provisions of Section 136 of the Companies Act, 2013 the audited financial statements of the Company are available on website of the Company www.focusindustrial.in

COMPANY PERFORMANCE

The overall performance for the financial year ended 31st March, 2026 was satisfactory. During the year of operation, the Company has earned revenue from operation of Rs. 11.79 lakhs (against Rs. 10.93 previous year) and other income is Rs. 0.02 and has registered a net profit of Rs. 2.54 lakhs (against Rs. 3.72 Lakhs previous year). However, your Directors are confident that the company will do much better in future and trying its level best to further improve its performance.

DIVIDEND

No dividend on equity shares has been recommended by the Board for the year ended 31st March, 2026 considering the future plans of the Company.

SHARE CAPITAL***(A) Authorized Share Capital***

The Authorized Share Capital of the Company stands at Rs. 12,50,00,000/- (divided into 1,25,00,000 Equity shares of Rs. 10/- each). During the year, there has been no change in the Authorized Share Capital of the Company.

(B) Paid-up Share Capital

The paid up Share Capital of the Company stands at Rs.12,19,41,990 /- (divided into 12,19,41,99 Equity shares of Rs.10/- each). During the year, there has been no change in the paid up Share Capital of the Company.

The Company has neither issued shares with differential rights as to dividend, voting or otherwise nor issued shares (including sweat equity shares) to the employees or Directors of the Company under any scheme.

The Company's Equity Shares are listed on the BSE Limited ("BSE"). The Equity Shares are not actively traded on BSE. The shares of the Company are suspended from trading from BSE platform.

CORPORATE GOVERNANCE

The company has complied with the Corporate Governance code as stipulated under SEBI Listing Regulations. A separate report on Corporate Governance, forming part of the Annual Report of the Company is annexed hereto.

GENERAL RESERVES

The General Reserve is used from time to time to transfer profits from retained earnings for appropriation purposes. As the General reserve is created by a transfer from one component of equity to another and is not an item of other comprehensive income, items included in the General reserve will not be reclassified subsequently to the statement of profit and loss.

STATUTORY RESERVES

Statutory Reserve represents the reserve created pursuant to the Reserve Bank of India Act, 1934 (the "RBI Act") and related regulations applicable to those companies. Under the RBI Act, a non-banking finance company is required to transfer an amount not less than 20% of its net profit to a reserve fund

before declaring any dividend. Appropriation from this reserve fund is permitted only for the purposes specified by the RBI.

During the year under review ₹ 50,856 was transferred to Statutory Reserve as per RBI guidelines.

IMPAIRMENT RESERVES

Impairment Reserve represents the reserve created pursuant to the RBI circular dated March 13, 2020 on 'Implementation of Indian Accounting Standards'. Under the circular, where the impairment allowance under Ind AS 109 is lower than the provisioning required as per prudential norms on Income Recognition, Asset Classification and Provisioning (including standard asset provisioning) the difference should be appropriated from the net profit to a separate 'Impairment Reserve'. Withdrawals from this reserve is allowed only after obtaining permission from the RBI.

BUSINESS SEGMENT

Your Company is one of the RBI registered NBFC and is into the business of Finance & Investments in accordance with the Accounting Standard 17 notified by Companies (Accounting Standards) Rules 2006.

PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

Pursuant to Section 186 of the Companies Act, 2013, the Company has provided the loans / guarantees / made investments during the year, details of which are provided in the notes to the financial statements. Approval of shareholders was obtained via special resolution passed through postal ballot wherever applicable. There has been no default in repayment of deposits or payment of interest thereon during the financial year ended on 31st March, 2026. Further, there are no deposits, which are in non-compliance with the requirements of Chapter V of the Act.

SUBSIDIARY/JOINT VENTURES/ASSOCIATE COMPANIES AND THEIR PERFORMANCE AND FINANCIAL POSITION

The Company does not have any Subsidiary, Associate or Joint Venture Company during the reporting period. Accordingly, a policy on material subsidiaries has not been formulated. Further, during the year, no Company has ceased to be Subsidiary, Associate or Joint Venture Company.

POLICY FOR DETERMINING MATERIAL SUBSIDIARY COMPANIES

The Company has formulated a "Policy for determining material Subsidiary Companies" of the Company. This policy is available on your Company's website at www.focusindustrial.in

RELATED PARTY TRANSACTIONS

There is no material modification for RPT during the year under review hence in compliance of the requirements of the provisions of Section 188 of the Companies Act, 2013. There were no materially significant transactions with the related parties during the financial year, which were in conflict with the interest of the Company. The requisite details under Form AOC-2 in **Annexure I** have been provided elsewhere in this Report. Suitable disclosure as required by the Accounting Standard (Ind-AS 24) has been made in the notes to the Financial Statements.

None of the Directors has any pecuniary relationships or transactions vis-à-vis the Company.

The Company has put in place a mechanism for certifying the Related Party Transactions Statements placed before the Audit Committee and the Board of Directors from an Independent Chartered Accountant Firm.

The Policy on Related Party Transactions as approved by the Board of Directors has been uploaded on the website of the Company. None of the Directors has any pecuniary relationship or transactions vis-à-vis the Company except remuneration and sitting fees.

In accordance with the provisions of the SEBI Listing Regulations, the Company has in place the Policy on dealing with Related Party Transactions which is available on its website at www.focusindustrial.in

MANAGEMENT DISCUSSIONS AND ANALYSIS REPORT

The Management Discussion and Analysis on the operations of the Company as prescribed under Part B of Schedule V read with regulation 34(3) of the Listing Regulations, 2015 is provided in a separate section and forms part of the Directors' Report as **Annexure VI**

MATERIAL CHANGES AFFECTING THE COMPANY

Apart from disclosures made in this Report and the audited financial statements for the Year Under Review no material changes and commitments have occurred after the closure of the year till the date of this Report, which affect the financial position of the Company.

CHANGE IN THE NATURE OF BUSINESS, IF ANY

During the year under review, there was no change in Nature of Business of company.

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNEL***a. Composition of Board of Directors:***

The Composition of Board of Directors as on 31st March, 2026 is as follows;

Sr. No	Name	DIN	Designation
1.	Mrs. Mamta Jindal	00085096	Managing Director
2.	Mr. Rahul	06873911	Non-Executive Director
3.	Mr. Satendrapratap Jaeswal	06864542	Non-Executive Director
4.	Ms. Ram Kishan Singh	07819542	Professional
5.	Sunny Sachdeva	11451316	Professional
6.	Harshita Agarwal	11636314	Independent
7.	Rajesh Kumar	08383912	Independent

b. Key Managerial Personnel:

The following persons are the Key Managerial Personnel of the Company as on 31st March, 2026:

Sr. No	Name	Designation
1.	Mrs. Mamta Jindal	Managing Director
2.	Mr. Punit Seth	Chief Financial Officer (CFO)

c. Change in Director and KMP:

During the financial year under review, there was change in the composition of the Board of Directors and also the Key Managerial Personnel (KMP) of the Company as detailed below:

- Mr. Sunny Sachdeva was appointed as a executive Professional Director of the Company with effect from 26th December, 2025, for a first term of five consecutive years.
- Mr. Rajesh Kumar was appointed as a non executive independent Director of the Company with effect from 27th March, 2026, for a first term of five consecutive years.
- Ms. Harshita Agarwal was appointed as a non executive independent Director of the Company with effect from 31st March, 2026, for a first term of five consecutive years
- Mr. Dinesh Kumar Yadav was appointed as Company Secretary and Compliance officer of the Company w.e.f. 20.04.2026
- Mr. Punit Seth was appointed as Chief Financial officer of the Company w.e.f. 09.07.2014 and he has resigned from the post w.e.f. 06.05.2026.

DECLARATION BY INDEPENDENT DIRECTORS

The Independent Directors of the Company have submitted the declaration of Independence as required under Section 149(7) of the Companies Act, confirming that they meet the criteria of independence under Section 149(6) of the Companies Act and Regulation 16(1) (b) of SEBI LODR Regulations.

None of the Directors are disqualified for being appointment/re-appointment as directors in terms of Section 164 of the Companies Act, 2013.

DISCLOSURE BY DIRECTORS

The Directors on the Board have submitted notice of interest under Section 184(1) i.e., in Form MBP-1, intimation under Section 164(2) i.e., in Form DIR-8, and declaration as to compliance with the Code of Conduct of the Company.

BOARD EVALUATION

Pursuant to the Companies Act, 2013 and the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations 2015, the Board of Directors has carried out an annual evaluation of its own performance, Board Committees and of individual directors.

The evaluation process focused on various aspects of the board and its committees such as the size, structure, composition and expertise of the board, frequency of meetings, effective discharge of functions and duties by Board and Committee prescribed under the law and as per terms of reference, in case of the committees, ensuring the integrity of the Company's accounting and financial reporting systems, independent audit, internal audit and risk management systems (for Board and Audit Committee), working in the interests of all the stakeholders of the company and such other factors.

The performance of the board and committees was evaluated by the board after seeking inputs from all the directors.

MANNER & CRITERIA OF FORMAL ANNUAL EVALUATION OF BOARD'S PERFORMANCE AND THAT OF ITS COMMITTEES AND INDIVIDUAL DIRECTORS

In compliance with requirements of the Act and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the formal annual performance evaluation of the Board, its Committees and Individual Directors has been conducted as under:

A. Manner of evaluation as recommended to the Board by the Nomination and Remuneration Committee

1. The Chairman of the Board consulted each Director separately about the performance of Board, Committees and other Directors and sought inputs in relation to the above. The Chairman then collated all the inputs and shared the same with the Board.
2. In respect of the evaluation of Chairman of the Board, the Chairman of the Nomination and Remuneration Committee collated the inputs from Directors about Chairman's performance as a Director of the Board and/or Chairman or the Member of the Board Committees and shared the same with the Board.

The Board as a whole discussed the inputs on performance of Board/Committees/Individual Directors and performed the evaluation, excluding the Director being evaluated.

B. Criteria of evaluation as approved by the Nomination and Remuneration Committee;

The aforesaid evaluation was conducted as per the criteria laid down by the Nomination and Remuneration Committee as follows:

Performance Evaluation Criteria	
1) Board as a whole	- Fulfilment of functions of the Board(for instance guiding corporate strategy, risk policy, business plans, corporate performance, monitoring Company's governance practices etc., as per the Act and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, - Number of Board Meetings held during the year.
2) Board Committees	- Fulfilment of functions of the Committee with reference to its terms of reference, the Act and SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 - Number of Committee Meetings held during the year.
3) Individual Directors	- Fulfilment of responsibilities as a Director as per the Act, SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and applicable Company policies and practices, - In case of the concerned Director being Independent Director, Executive Director, Chairperson or Member of the Committees, with reference to such status and role, - Board and/or Committee meetings attended, - General Meetings attended.

NUMBER OF MEETINGS OF THE BOARD

During the financial year 2025-26, Eight (8) Board Meeting were convened. The details of the Board Meetings with regard to their dates and attendance of each of the Directors have been produced below;

<i>No. of Board Meeting</i>	<i>Date of Board Meeting</i>	<i>Attendance of Directors at the Board Meeting</i>
1	03/04/2025	4
2	20/07/2025	4
3	22/08/2025	4
4	16/12/2025	4
5	12/02/2026	5
6	27/02/2026	5
7	27/03/2026	5
8	30/03/2026	5

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

CONSTITUTION OF AUDIT COMMITTEE [Section 177 of the Companies Act, 2013 and Companies (Meetings of Board and its Powers Rules, 2014)]

The primary objective of the Audit Committee is to ensure accurate, adequate, and timely disclosures in financial reporting, while upholding the highest standards of transparency, integrity, and accountability.

The Committee met four times during the year under review.

As on the date of this report, the Audit Committee comprises the following members:

- Mr. Rahul, Member Chairperson
- Mr. Satendrapratap Jaeswal, Member
- Mr. Ram Kishan Singh, Member

Meetings

During the financial year 2025-26, **Four (4) meetings** of the Audit Committee were held, as detailed herein below. The gap between two meetings did not exceed the prescribed limits as provided in the act. The details of the meetings held and the attendance of the Members of the Audit Committee are as detailed herein below:

<u>ATTENDANCE</u>			
<i>Date of meeting</i>	<i>Mr. Rahul</i>	<i>Mr. Satendrapratap Jaeswal</i>	<i>Mr. Ram Kishan Singh</i>
30/05/2025	✓	✓	✓
11/08/2025	✓	✓	✓
09/11/2025	✓	✓	✓
05/02/2026	✓	✓	✓

NOMINATION AND REMUNERATION COMMITTEE [Section 178 of the Companies Act, 2013 and Companies (Meetings of Board and its Powers Rules, 2014)]

Nomination and Remuneration Committee of the Board has been constituted as per section 178 of the Companies Act, 2013 and Rule 6 of the Companies (Meetings of Board and its Powers) Rules, 2014. The Nomination and Remuneration Committee shall determine qualifications, positive attributes and independence of a director and recommend to the Board a policy relating to the remuneration of the directors, Key Managerial Personnel and other employees.

As on the date of this report, the Nomination and Remuneration Committee comprises the following members:

- Mr. Rahul, Member Chairperson

- Mr. Satendrapratap Jaeswal, Member
- Mr. Ram Kishan Singh, Member

Meetings

During the financial year 2025-26, the Committee met **once**. The details of the meetings held and the attendance thereof of the Members of the Nomination and Remuneration Committee are as detailed herein below:

<u>ATTENDANCE</u>			
<i>Date of meeting</i>	<i>Mr. Rahul</i>	<i>Mr. Satendrapratap Jaeswal</i>	<i>Mr. Ram Kishan Singh</i>
09/11/2025	✓	✓	✓

STAKEHOLDER RELATIONSHIP COMMITTEE [Section 178 of the Companies Act, 2013 and Companies (Meetings of Board and its Powers Rules, 2014)]

The composition of the Stakeholders Relationship Committee (SRC) is in line with the Section 178 of the Act read with Regulation 20 of LODR.

As on the date of this report, the Stakeholders Relationship Committee comprises the following members:

- Mr. Rahul, Member Chairperson
- Mr. Satendrapratap Jaeswal, Member
- Mr. Ram Kishan Singh, Member

Meetings

During the financial year 2025-26, the Committee met **once**. The details of the meetings held and the attendance thereof of the Members of the Nomination and Remuneration Committee are as detailed herein below:

<u>ATTENDANCE</u>			
<i>Date of meeting</i>	<i>Mr. Rahul</i>	<i>Mr. Satendrapratap Jaeswal</i>	<i>Mr. Ram Kishan Singh</i>
09/11/2025	✓	✓	✓

RISK MANAGEMENT COMMITTEE

The provisions of Regulation 21 of the SEBI Listing Regulations relating to the constitution of a Risk Management Committee are not applicable to the Company, as it does not fall within the top 1000 listed entities by market capitalization.

SEPARATE MEETING OF INDEPENDENT DIRECTORS

Pursuant to the Provisions of Section 149(6) read with Schedule IV to the Companies Act, 2013, a separate meeting of the Independent directors is required to be held during the year to inter-alia

- reviewed the performance of non-independent directors and the board of directors as a whole;
- reviewed the performance of the Chairperson of the Company, taking into account the views of executive directors and non-executive directors;
- assessed the quality, quantity and timeliness of flow of information between the management of the Company and the Board of Directors that is necessary for the Board of Directors to effectively and reasonably perform their duties.

During the year **one** meeting of the Independent Directors was held on **15/12/2025** without the attendance of any non-independent directors and members of the Company. Both the independent directors attended the meeting.

FAMILIARISATION PROGRAM FOR DIRECTORS

As a practice, all new directors (including independent directors) inducted to the Board are given a formal orientation.

The familiarisation programme for the independent directors is customised to suit their individual interests and area of expertise. The directors are usually encouraged to interact with members of senior management as part of the induction programme. The senior management make presentations giving an overview of the Company's strategy, operations, products, markets and group structure, Board constitution and guidelines, and the major risks and risk management strategy. This enables the directors to get a deep understanding of the Company, its people, values and culture and facilitates their active participation in overseeing the performance of the management.

The details of the familiarization program conducted during the year under review can be accessed from Company website www.focusindustrial.in

POLICIES

We seek to promote and follow the highest level of ethical standards in all our business transactions guided by our value system. The SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 mandated the formulation of certain policies for all listed companies. All our corporate governance policies are available on our website www.brandrealty.in

The policies are reviewed periodically by the Board and updated based on need and new compliance requirement. In addition to its Code of Conduct and Ethics, key polices that have been adopted by the company are as follows:

<u>S. No.</u>	<u>Name of the Policy</u>	<u>Brief Description</u>
<u>1.</u>	<u>Whistle blower Policy (Policy on Vigil Mechanism)</u> <i>[Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015]</i>	Pursuant to the provisions of Section 177 (9) & (10) of the Companies Act, 2013 read with Rule 7 of Companies (Meetings of Board and its Powers) Rules, 2014 and Regulation 22 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, the Company has adopted a Whistle Blower Policy, which provides for a vigil mechanism that encourages and supports its Directors and employees to report instances of unethical behavior, actual or suspected, fraud or violation of the Company's Code of Conduct or Ethics Policy. It also provides for adequate safeguards against victimization of persons who use this mechanism and direct access to the Chairman of the Audit Committee in exceptional cases.
<u>2.</u>	<u>Nomination Remuneration & Evaluation policy</u> <i>[Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015]</i>	The Board has on the recommendation of the Nomination & Remuneration Committee framed a Nomination Remuneration & Evaluation Policy, which, inter-alia, lays down the criteria for identifying the persons who are qualified to be appointed as Directors and/or Senior Management Personnel of the Company, along with the criteria for determination of qualifications, positive attributes, independence of a director and remuneration of Directors, KMPs and other employees and their evaluation and includes other matters, as prescribed under the provisions of Section 178 of Companies Act, 2013 and <i>Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015</i> . The same is attached in the report as “ Annexure II ”.
<u>3.</u>	<u>Prevention, Prohibition & Redressal of Sexual Harassment of Women at Workplace</u>	The Company has in place a Policy on Prevention, Prohibition & Redressal of Sexual Harassment of Women at Workplace. The primary objective of the said Policy is to protect the women employees from sexual harassment at the place of work and also provides for punishment in case of false and malicious representations. During the year, the Company has not received any compliant of sexual harassment.
<u>4.</u>	<u>Risk Management Policy</u>	Your Company has formulated and adopted a Risk Management Policy. The Board of Directors is overall responsible for identifying, evaluating and managing all significant risks faced by the Company. The Risk Management Policy approved by the Board acts as an overarching statement of intent and establishes the guiding principles by which key risks are managed across the organization.

5.	<u>Related Party Transaction Policy</u> <i>[Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015]</i>	Related Party Transaction Policy, as formulated by the Company, defines the materiality of related party transactions and lays down the procedures of dealing with Related Party Transactions.
6.	<u>Insider Trading Policy</u>	The Policy provides the framework in dealing with securities of the company.
7.	<u>Document Retention and Archival Policy</u> <i>[Regulation 9 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015]</i>	Pursuant to SEBI (LODR) Regulations, 2015 it mandates that every listing entity shall formulate a policy for preservation of documents and Regulation 30(8) of the Regulations is also required to have an archival policy on archiving all information disclosed to stock exchange(s) and the same being hosted on the Company's website.
8.	<u>Materiality Disclosure Policy</u> <i>[Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015]</i>	Pursuant to SEBI (LODR) Regulations, 2015 it mandates that every listed entity shall make disclosure of any events or information which, in the opinion of the Board of Directors of the listed company, is material and the same being hosted on the Company's website.

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE

Your directors confirm that no significant and/or material order(s) had been passed against the Company during the financial year 2025-26 which may adversely impact the status of ongoing concern and operations in future of the Company.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY BETWEEN THE DATE OF BOARD'S REPORT AND END OF FINANCIAL YEAR

There is no such material change and commitment affecting the financial position of the Company which have occurred between the end of financial year of the Company to which the financial statements relate and the date of this report.

DIRECTORS' RESPONSIBILITY STATEMENT

The Directors confirm that in the preparation of the Annual Accounts of the Company for the year ended 31st March, 2026 that:

- (a) In the preparation of the annual accounts for the financial year ended March 31, 2026, the

applicable Accounting Standards had been followed along with proper explanation relating to material departures;

- (b) the directors have 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 as at March 31, 2026 and of the loss of the Company for that period;
 - (c) the directors have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013 for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;
 - (d) the directors have prepared the annual financial statements on a going concern basis;
 - (e) the directors have laid down Internal Financial controls to be followed by the company and that such internal financial controls are adequate and were operating efficiently; and
- the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

BUSINESS RISK MANAGEMENT

As an NBFC, the Company is exposed to credit, liquidity and interest rate risk. On the other hand, investment in Stock Market, both in Quoted and Unquoted Shares, have the risk of increase or decrease in the valuation and thus can affect the profitability of the Company.

Risk management is embedded in your Company's operating framework. Your Company believes that managing risks helps in maximizing returns. The Company's approach to addressing business risks is comprehensive and includes periodic review of such risks and a framework for mitigating controls and reporting mechanism of such risks. The risk management framework is reviewed periodically by the Board and the Audit Committee.

However the Company is not required to constitute Risk Management Committee under Listing Regulations, 2015.

INTERNAL FINANCIAL CONTROL AND ITS ADEQUACY

Your Company remains committed to improve the effectiveness of internal financial controls and processes which would help in efficient conduct of its business operations, ensure security to its assets and timely preparation of reliable financial information. The Company has a proper system of internal control to ensure that all assets are safeguarded and protected against loss from unauthorized use or disposition and transactions are authorized, recorded and reported correctly.

In the opinion of the Board of Directors, the internal financial controls with reference to the Financial Statements are adequate commensurate with the size, scale and complexity of operations of the Company.

The Board of Directors has adopted policies and procedures for ensuring the orderly and efficient conduct of business, including adherence to the Company's policies, safeguarding of its assets, prevention and detection of frauds and errors, ensuring accuracy and completeness of the accounting records and timely preparation of reliable financial information.

The Audit Committee of the Board actively reviews the adequacy and effectiveness of the internal control systems and suggests improvements to strengthen the same. The Statutory Auditors and the Internal Auditors are inter alia, invited to attend the Audit Committee Meetings and present their observations on adequacy of internal financial controls and the steps required to bridge gaps, if any.

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

The information as required to be disclosed under Section 134(3)(m) of the Companies Act, 2013 read with Rule, 8 of The Companies (Accounts) Rules, 2014 is set out in the **Annexure – III** to this Report.

DISCLOSURE UNDER SEXUAL HARASSMENT OF WOMEN & WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL) ACT, 2013

As per the Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 your Company has taken the initiatives towards any action on the part of any executive, which may fall under the ambit of 'Sexual Harassment at workplace, and is fully committed to uphold and maintain the dignity of every woman working in the premises of the Company. The Policy provides for protection against sexual harassment of woman at workplace and for prevention of such complaints.

- (a) Number of complaints of sexual harassment received in the year; **NIL**
- (b) Number of complaints disposed off during the year; and **NIL**
- (c) Number of cases pending for more than ninety days. **NIL**

AUDITORS

(a) STATUTORY AUDITOR AND THEIR REPORT

M/S Arvind Singh & Co., Chartered Accountants, having ICAI Firm Registration No. 028138N were appointed as the Statutory Auditors of the Company at the Annual General Meeting held in the year 2022 for a period of five years, from the conclusion of the 37th Annual General Meeting of the Company until the conclusion of the 41st Annual General Meeting of the Company. ***But they have tendered their resignation on 05.05.2026 from the position of Statutory Auditors due to pre occupation in other assignments, resulting into a casual vacancy in the office of Statutory Auditors of the company as envisaged by section 139(8) of the Companies Act, 2013 ("Act").***

Casual vacancy caused by the resignation of auditors filled up by the Company in this ensuing Extra Ordinary general meeting. Board proposes that ***M/s. K M Agrawal Gupta & Co., Chartered Accountants (Firm Regn. No. 024418C), (New Auditor)*** be appointed as the Statutory Auditors of the Company to fill the casual vacancy caused by the resignation of ***M/s Arvind Singh & Co., Chartered Accountant, (Old Auditor) Chartered Accountants, Delhi***

M/s. K M Agrawal Gupta & Co, Chartered Accountants (Firm Regn. No. 024418C) (New Auditor), have conveyed their consent to be appointed as the Statutory Auditors of the Company along with a

confirmation that, their appointment, if made by the members, would be within the limits prescribed under the Companies Act, 2013 and that they are not disqualified for such appointment within the meaning of Section 139 of the Companies Act, 2013.

There is no audit qualification, reservation or adverse remark for the financial year under review.

(b) SECRETARIAL AUDITOR AND ITS REPORT

As required under section 204 of the Act, 2013 and the Companies (Appointment and Remuneration of Managerial Personnel) Rules 2014, the Company is required to appoint a Secretarial Auditor for auditing secretarial and related records of the Company.

Accordingly, M/s Avinash K & Associates., Practicing Company Secretaries, New Delhi, was appointed as Secretarial Auditor for carrying out the secretarial audit of the Company for the Financial Year 2025-2026 2029-2030

The secretarial audit report for the financial year ended 31st March, 2026 is annexed with the Board's report as "**Annexure IV**".

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORT

As the Company is not among top 500 or 1000 Companies by turnover on Stock Exchange, the disclosure of Report under of Regulation 34(2) of the Listing Regulations is not applicable to the Company for the year under review.

RBI DIRECTIONS

Your Company complies with the direction(s), circular(s), notification(s) and guideline(s) issued by the RBI as applicable to your Company as a systemically important non-deposit taking NBFC.

The Company has in place the system of ensuring compliance with applicable provisions of Foreign Exchange Management Act, 1999 and rules made thereunder.

PUBLIC DEPOSITS

During the period under review, your Company did not accept / renew any deposits within the meaning of Section 73 of the Companies Act, 2013 and the rules made there under and as such, no amount of principal or interest was outstanding as on the balance sheet date. Further, The Company did not hold any public deposits at the beginning of the year nor has it accepted any public deposits during the year under review.

AUDITORS REPORT

The Notes on Financial Statement referred in the Auditors' Report are self-explanatory and do not call for any further comments. The Auditors' Report does not contain any qualification, reservation, adverse remark or disclaimer for the Financial Year 2025-26.

The Secretarial Audit Report do not contains any observations.

DETAILS OF FRAUD REPORTED BY AUDITORS

No fraud has been noticed or reported by the Auditors including internal auditor and secretarial auditor of the Company as per Section 134 (3) (C& A) of the Companies Act, 2013 read with Companies (Amendment) Act, 2015.

REPORT ON CORPORATE GOVERNANCE

As per Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, a separate section on corporate governance practices followed by the Company, together with a certificate from the Company's Auditors confirming compliance forms an integral part of this Report.

SECRETARIAL STANDARDS

During the year under review, the Company has complied with the provisions of the applicable Secretarial Standards issued by Institute of Companies Secretaries of India. 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.

DETAIL OF APPLICATION MADE OR ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

During the financial Year Under Review, neither any application is made by the Company nor any proceeding is pending under the Insolvency And Bankruptcy Code, 2016.

LISTING

Equity Shares of your Company are delisted presently at The Bombay Stock Exchange Limited (BSE). The Annual Listing Fees for the F.Y. 2025-26 have not been paid to the concerned Stock Exchange.

EMPLOYEES BENEFITS

Employee benefits in the form of Gratuity and Staff Welfare Fund are some defined benefit schemes. The contributions to the Gratuity and Staff Welfare Fund are charged from profit and loss for the year when the contributions are due.

MATERNITY BENEFIT PROVIDED BY THE COMPANY UNDER MATERNITY BENEFIT ACT 1961:

Pursuant to the provisions of Section 134 of the Companies Act, 2013, read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, it is hereby confirmed that the Company has complied with the provisions of the Maternity Benefit Act, 1961 and that during the financial year under review, no woman employee of the Company was in receipt of maternity benefits, as no such case arose.

CORPORATE SOCIAL RESPONSIBILITY

Your Company does not fall under the criteria as laid down under Section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014, therefore, there was no requirement to constitute and formulate a committee under Corporate Social Responsibility

DEMATERIALIZATION OF SHARES

The shares of your company are being traded in electronic form and the Company has established connectivity with Central Depository Services (India) Limited (CDSL) and National Securities Depository Limited (NSDL). In view of the numerous advantages offered by the Depository system, Members are requested to avail the facility for dematerialization of shares either of the Depositories as aforesaid

WHOLE TIME DIRECTOR AND CHIEF FINANCIAL OFFICER CERTIFICATE

In terms of the requirement of the Regulation 17(8) of the SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015, the certificate from Whole Time Director and Chief Financial Officer had been obtained and is attached in the said annual report as “**Annexure-V**”

CODE FOR PROHIBITION OF INSIDER TRADING PRACTICES

In compliance of the provisions of SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has formulated “Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information” and “Code of Conduct to Regulate, Monitor and Report Trading by Insiders”. “Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information” prescribes the framework for fair disclosure of events and occurrences that could impact price discovery in the market for securities of the Company and “Code of Conduct to Regulate, Monitor and Report Trading by Insiders” has been formulated to regulate, monitor and report trading by employees and other connected persons of the Company.

CODE OF CONDUCT FOR THE BOARD OF DIRECTORS AND THE SENIOR MANAGEMENT PERSONNEL

The Board of Directors has approved a Code of Conduct, which is applicable to the members of the Board and all employees in the course of day to day business operations of the Company. The Code lays down the standard procedure of business conduct which is expected to be followed by the Directors and the designated employees in their business dealings and in particular on matters relating to integrity in the work place in business practices and in dealing with stakeholders. All the Board Members and the Senior Management personnel have confirmed compliance with the Code. All Management personnel are being provided appropriate training in this regard.

APPRECIATION AND AKNOWLEDGEMENTS

We thank our customers, business associates and bankers for their continued support during the Financial Year. We also place on record our sincere appreciation for the enthusiasm and commitment of Company's employees for the growth of the Company and look forward to their continued involvement and support.

**By Order of the Board of Directors
For Focus Industrial Resources Limited**

**Sd/-
Mamta Jindal
(Managing Director)
DIN: 00085096**

**Sd/-
Sunny Sachdeva
(Director)
DIN: 11451316**

**Date: July 27, 2026
Place: Delhi**

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 section 188 of the Companies Act, 2013 including certain arm's length transactions under third proviso thereto

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

NONE; DURING THE REPORTING PERIOD, ALL TRANSACTIONS WERE AT ARM'S LENGTH BASIS.

- | | | | |
|----|---|---|------|
| a) | Name(s) of the related party and nature of relationship | : | N.A. |
| b) | Nature of contracts/arrangements/transactions | : | N.A. |
| c) | Duration of the contracts / arrangements/transactions | : | N.A. |
| d) | Salient terms of the contracts or arrangements or transactions including the value, if any | : | N.A. |
| e) | Justification for entering into such contracts or arrangements or transactions | : | N.A. |
| f) | Date(s) of approval by the Board | : | N.A. |
| g) | Amount paid as advances, if any | : | N.A. |
| h) | Date on which the Special Resolution was passed in General Meeting as required under first proviso to Section 188 | : | N.A. |

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

NONE; DURING THE REPORTING PERIOD, THERE WAS NO MATERIAL* CONTRACT OR ARRANGEMENT.

(*As defined under SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 and adopted by the Board of Directors in the Related Party Transactions Policy of the Company, "Material Related Party Transaction" means a transaction with a related party if the transaction / transactions to be entered into individually or taken together with previous transactions during a Financial Year, exceeds 10% of the annual consolidated turnover of the Company as per the last audited financial statements of the company.)

- | | | | |
|----|---|---|------|
| a) | Name(s) of the related party and nature of relationship | : | N.A. |
| b) | Nature of contracts/arrangements/transactions | : | N.A. |
| c) | Duration of the contracts / arrangements/transactions | : | N.A. |
| d) | Salient terms of the contracts or arrangements or transactions including the value, if any | : | N.A. |
| e) | Date(s) of approval by the Board | : | N.A. |
| f) | Amount paid as advances, if any | : | N.A. |
| g) | Date on which the Special Resolution was passed in General Meeting as required under first proviso to Section 188 | : | N.A. |

Registered Office : 55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo Opposite New Delhi, India, 110092	By Order of the Board of Directors For Focus Industrial Resources Limited
	S/d
Date: July 12, 2026 Place: Delhi	Ram Kishan Singh Director DIN: 00085096

NOMINATION AND REMUNERATION POLICY

This Nomination and Remuneration Policy is being formulated in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules thereto and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended from time to time. This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination and Remuneration Committee (NRC or the Committee) and has been approved by the Board of Directors.

PREAMBLE

This Policy is in compliance with Section 178 of the Companies Act, 2013 read along with the applicable rules thereto and Regulation 19 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 [SEBI Listing Regulations]. On the recommendation of Nomination & Remuneration Committee, this policy has been approved by the Board of Directors.

OBJECTIVE

The Policy relates to designing the remuneration for the Directors, Key Managerial Personnel (KMPs), Senior Management Personnel (SMPs) and other employees of the Company.

DEFINITIONS

“Board”:- Board means Board of Directors of the Company.

“Director”:- Directors means Directors of the Company.

“Committee”:- Committee means Nomination and Remuneration Committee of the Company as constituted or reconstituted by the Board, from time to time.

“Company”:- Company means **Focus Industrial Resources Limited**

“Independent Director”:- As provided under SEBI Listing Regulations and/or under the Companies Act, 2013 and relevant rules thereto.

“Key Managerial Personnel”:- Key Managerial Personnel (KMP) means-the Whole Time Director; the Company Secretary; the Chief Financial Officer; and

Such other officer as may be prescribed under the applicable statutory provisions/regulations and approved by Board from time to time.

“Senior Management Personnel”:- shall mean the personnel of the Company who are members of its Core Management team, excluding the Board of Directors, comprising all members of management that are one level below the Executive Directors, including the functional heads.

Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the Companies Act, 2013 as may be amended from time to time shall have the meaning respectively assigned to them therein

KEY PRINCIPLES

The following principles guide the design of remuneration under the Policy:

Attract, retain and motivate the right talent, including the Directors and Employees as required to meet the goals of the Company.

Remuneration to the Directors, KMPs, and SMPs is aligned with the short term and long term goals and performance of the company.

Promote the culture of meritocracy, performance and accountability. Give appropriate weight age to individual business and overall Company’s performance.

Reflect market trends and practices, competitive positions to attract the required talent.

REMUNERATION PAID TO EXECUTIVE DIRECTORS/MANAGING DIRECTORS.

The Remuneration to Executive Directors will be approved by the Board of Directors based on the recommendations of the Committee, subject to the approval of shareholders and such other authorities as may be applicable. The concerned Executive Director will not participate in such discussions of the Board/Committee.

The compliance of the relevant provisions of the Companies Act, 2013 and SEBI Listing Regulations regarding the limits of remuneration will be ensured.

The remuneration will include the following components:

A) Basic Salary

Provides for a fixed, per month, base level remuneration to reflect the scale and dynamics of business to be competitive in the external market. Will be subject to an annual increase as per the recommendations of the Committee and the approval of the Board of Directors.

B) Commission

- (i) Executive Directors will be allowed remuneration, by way of commission in addition to the Basic Salary, Perquisites and any other Allowances, benefits and amenities.
- (ii) The total amount of remuneration along with Commission paid to all Executive Directors shall not exceed the limits laid down in Section 197 and 198 of the Companies Act, 2013.
- (iii) The amount of commission shall be paid subject to recommendation of the committee and approval of the Board of Directors.

C) Perquisites and Allowances

Perquisites and Allowances commensurate to the position of Executive Directors.

D) Minimum Remuneration

In the event of absence or inadequacy of profits in any financial year, the remuneration approved by the shareholders excluding commission is paid to Executive Directors as a minimum remuneration, subject to necessary approvals, if any.

REMUNERATION PAID TO NON EXECUTIVE AND INDEPENDENT DIRECTORS

The Non – Executive and Independent Directors would be paid remuneration by way of sitting fees for attending meetings of Board or Committees thereof and profit related commissions as approved by Board and Shareholders. The amount of such fees and commissions shall be subject to ceiling/limits as provided under the Companies Act, 2013 and Rules made there under or any other enactment for the time being in force.

KMPS/SENIOR MANAGEMENT PERSONNEL/ OTHER OFFICERS & STAFF

The Remuneration to be paid to KMPS/Senior Management Personnel/other officers & staff is based on the grade, role and position in the Company, the experience, qualification, skills and competencies of the related personnel/employees, the market trends, practices and benchmarks. The positioning strategy is to see that the compensation provides adequate opportunity to attract the required talent and retain the same to be able to meet the requirements of the job and business.

The remuneration is subject to review on the basis of individual and business performance. The performance of employees is reviewed based on competency assessment and key results delivered, along with using a forced distribution method/ bell curve. The performance assessment, more specifically, is used as an input to determine merits/special increments, performance bonus, rewards, incentives and other recognitions/promotions.

The remuneration includes salary, allowances, perquisites, awards, loans/advances, as per company's scheme, retirement benefits, benefits under welfare schemes, subsidies, etc.

The objective is to ensure that the compensation engage the employees to give their best performances.

WORKMEN COMPENSATION

Workmen are paid wages in accordance to the settlement with the recognized union of the workers as per best industry practice, as applicable. Where there is no union, workmen wages are as per the best industry practice and applicable law. All our remuneration components will be in accordance with applicable statutory compliances.

DIRECTORS' AND OFFICERS' INSURANCE

Where any insurance is taken by the company on behalf of its directors, KMPs/SMPs etc. for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel.

AMENDMENTS

Notwithstanding the above, the applicable provisions and amendments, if any, under the Companies Act, 2013 and/or SEBI Listing Regulations in respect of this policy and related matters shall be implemented by the company. The Committee may recommend amendments to this Policy from time to time as it deems appropriate.

PARTICULARS OF CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION AND FOREIGN EXCHANGE EARNINGS AND OUTGO IN TERMS OF SECTION 134(3) (M) OF THE ACT READ WITH RULE, 8 OF THE COMPANIES (ACCOUNTS) RULES, 2014, FORMING PART OF THE DIRECTOR'S REPORT FOR THE YEAR ENDED MARCH 31, 2026

(A) CONSERVATION OF ENERGY

Energy conservation measures have been implemented at the office of the Company and special efforts are being put on undertaking specific conservation projects like:

- (i) **The steps taken or impact on conservation of energy:** The Company has taken effective steps for conservation of energy as the power is only used whenever its required and even in lunch time all the electrical apparatus are switched off to conserve the energy.

(B) TECHNOLOGY ABSORPTION, ADAPTATION AND INNOVATION

- (i) **Efforts made towards technology absorption:** Your Company is committed towards technology driven innovation and lays strong emphasis on inculcating an innovation driven culture within the organisation.

- (ii) **Benefits derived as a result of the above efforts:** The efforts taken by your Company towards technology development and absorption helps deliver competitive advantage to your company through the introduction of new features and improvement of product performance.

- (iii) **Major technology imports includes: (imported during the last three years reckoned from beginning of financial year) :** N.A.

- (iv) **Research and Development:** NIL

(C) FOREIGN EXCHANGE EARNING & OUTGO: NIL

(D) DETAILS OF APPLICATION MADE OR PROCESSING PENDING UNDER INSOLVENCY AND BANKRUPTCY CODE, 2016

During the year under review, there was no application made or proceeding pending in the name of the Company under the Insolvency Bankruptcy Code, 2016.

(E) DETAILS OF DIFFERENCE BETWEEN VALUATION AMOUNT ON ONE TIME SETTLEMENT AND VALUATION WHILE AVAILING LOAN FROM BANKS AND FINANCIAL INSTITUTIONS

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

Certificate under Regulation 17(8) of the SEBI

(Listing Obligations and Disclosure Requirements) Regulations, 2015

Sub: CHIEF FINANCIAL OFFICER (CFO) CERTIFICATION UNDER REGULATION 17 (8) OF LISTING REGULATIONS

**TO
THE BOARD OF DIRECTORS
FOCUS INDUSTRIAL RESOURCES LIMITED**

I, Mamta Jindal, Managing Director of **FOCUS INDUSTRIAL RESOURCES LIMITED**, to the best of our knowledge and belief certify that:

- (a) I have reviewed financial statements and the cash flow statement for the year ended 31st March, 2026 and that to the best of my knowledge and belief, certify that:
 - (i) these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading.
 - (ii) these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- (b) There are, to the best of my knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.
- (c) I accept responsibility for establishing and maintaining internal controls for financial reporting and that I have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and I have disclosed, to the auditors and the Audit Committee, wherever applicable, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- (d) I have indicated to the auditors and the Audit Committee, wherever applicable,
 - (i) significant changes in internal control over financial reporting during the year;
 - (ii) significant changes in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - (iii) instances of significant fraud of which I have become aware and the involvement therein, if any, of the management or any employee having a significant role in the Company's internal control system over financial reporting.

**By Order of the Board of Directors
For Focus Industrial Resources Limited**

Date: July 27, 2026
Place: Delhi

S/d
MAMTA JINDAL
Director
DIN: 00085096



AVINASH K & CO.
(Company Secretaries)
(FCS, LLB, B. Com (H))
(A Peer Reviewed Firm) GSTIN-07DFPPK8815G1Z0

FORM No. 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 of Managerial Personnel) Rules 2014]

To,
The Members,
FOCUS INDUSTRIAL RESOURCES LIMITED
(CIN: L15319DL1985PLC021348)
55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo
Opposite, New Delhi, Delhi-110092

We have conducted the Secretarial Audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Focus Industrial Resources Limited** (hereinafter called “the Company”) for the financial year ended 31 March 2026 (‘period under audit’). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the company’s corporate conducts/statutory compliances and expressing our opinion thereon.

Based on our verification of the Company’s books, papers, minutes 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 period under audit 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.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the period under audit according to the provisions of:

- i. The Companies Act, 2013 (‘the Act’) and the rules made thereunder;
- ii. The Securities Contracts (Regulation) Act, 1956 (‘SCRA’) and the rules made thereunder;
- iii. The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder; - (Listing on BSE has been suspended by SEBI)
- iv. Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent applicable w.r.t. Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowings; (Not Applicable during the Audit Period);
- 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 - **Not Applicable to the Company during the Audit Period;**
- e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 - **Not Applicable to the Company during the Audit Period;**
- 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;
- g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021- **Not applicable during the Audit period;** and
- h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018 - **Not Applicable to the Company during the Audit Period.**

We have also examined compliance with:

1. Applicable clauses of the Secretarial Standards on Meetings of the Board of Directors and on General Meetings issued by the Institute of Company Secretaries of India;
2. The Listing Agreements entered into by the Company with Stock Exchange(s) and the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015;
3. Reserve Bank of India Directions/ Regulations as applicable to a Non – Banking Financial Company (Non-Deposit Accepting).

During the audit period, the Company has generally complied with the provisions of the Acts, Rules, Regulations, Bye-laws and Standards as mentioned above except:

- *The Company did not appoint a Whole-time Company Secretary and other Key Managerial Personnel (KMPs) as required under the Companies Act, 2013 and the SEBI (LODR) Regulations, 2015.*
- *The Company was irregular in ROC filings, with certain statutory forms filed after the prescribed due dates.*
- *The Company was generally non-compliant with the applicable provisions of the Companies Act, 2013, SEBI Regulations, and RBI NBFC Directions/Circulars.*



We further report that the Board of Directors of the Company is duly constituted with proper balance of Executive Director, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the year under review were generally carried out in compliance with the provisions of the act

Adequate notice was given to all directors of the Company of the schedule of the meetings of the Board and its Committees, except for those meetings of the Board and its committees for which consent of directors was received for convening the same at shorter notice. Agenda and detailed notes on agenda were also sent to all the directors of the Company at least seven days in advance, except where consent of directors was received for circulation of the agenda and notes on Agenda at a shorter notice. A system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation by the directors at the meetings.

All decisions at the meetings of the Board and the meetings of the Committees were carried out unanimously as recorded in the minutes of the meeting of the Board of Directors or Committees of the Board, as the case may be.

The Company stands compulsorily delisted pursuant to the order dated 16.06.2023.

We further report that during the audit period, no specific events/actions took place deemed to have major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, guidelines, standards, etc.

For **Avinash K & Co.**
Company Secretaries

Unique ID No- S2017DE487600

Peer Review Certificate No.: 3225/2023



AVINASH KUMAR

Proprietor

New Delhi
Date- 27.07.2026

M No.: 12480; CP No.: 18138
UDIN: F012480H000956236

This Report is to be read with our letter of even date which is annexed as Annexure A and forms an integral part of this report.

Annexure-A

To,
The Members,
FOCUS INDUSTRIAL RESOURCES LIMITED
(CIN: L15319DL1985PLC021348)
55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo
Opposite, New Delhi, Delhi-110092

Our report of even date is to be read along with this Annexure A:

- a) Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
- b) 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 our opinion.
- c) We have not verified the correctness and appropriateness of the financial statements of the Company.
- d) Wherever required, we have obtained the Management Representation about the compliances of laws, rules, regulations and standards and happening of events etc.
- e) The compliance of the provisions of the corporate and other applicable laws, rules, regulations and standards is the responsibility of the management. Our examination was limited to the verification of procedures on test basis.
- f) 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 **Avinash K & Co.**
Company Secretaries
Unique ID No- S2017DE487600
Peer Review Certificate No.: 3225/2023



AVINASH KUMAR
Proprietor

New Delhi
Date:- 27.07.2026

M No.: 12480; CP No.: 18138
UDIN: F012480H000956236

Annexure to the Directors' Report**CORPORATE GOVERNANCE**

The Directors present the Company's Report on Corporate Governance for the year ended March 31, 2026, in terms of Regulation 34(3) read with Schedule V of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (The "Listing Regulations").

Corporate Governance refers to the set of policies, principles, laws, regulations and procedures etc. which ensure that the Company is managed in the best interest of all corporate stakeholders i.e. shareholders, employees, suppliers, customers and society in general. The Company recognises its role as a corporate citizen and endeavours to adopt the best practices and the highest standards of corporate governance. Fundamentals of Corporate Governance include transparency, accountability, reporting and independence. For accomplishment of the objectives of ensuring fair Corporate Governance, the Government of India has put in place a framework based on the stipulations contained under the Companies Act, SEBI Regulations, Accounting Standards, Secretarial Standards, etc. Corporate Governance has become a buzzword in the corporate world. Globalizations, widespread of shareholders, changing ownership structure, greater expectations, etc. have made a good Corporate Governance sin-quo-nun of modern management.

COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

The Company's governance philosophy is based on trusteeship, transparency and accountability. As a corporate citizen, our business fosters a culture of ethical behavior and disclosures aimed at building trust of our stakeholders. The Company's Code of Business Conduct and Ethics, Internal Code of Conduct for Regulating, Monitoring and Reporting of Trades by Insiders and the Charter-Business for Peace are an extension of our values and reflect our commitment to ethical business practices, integrity and regulatory compliances.

The Company's governance framework is based on the following principles:

- ✓ Appropriate composition and size of the Board, with each member bringing in expertise in their respective domains;
- ✓ Timely disclosure of material operational and financial information to the stakeholders;
- ✓ Availability of Information to the members of the Board and Board Committees to enable them to discharge their fiduciary duties;
- ✓ Systems and processes in place for internal control; and
- ✓ Proper business conduct by the Board, Senior Management and Employees.

CODE OF BUSINESS CONDUCT

The Company had formulated a Code of Business Conduct for the employees, including the Executive Directors ('EDs'), Non-Executive Directors ('NEDs') and stakeholders of the Company. The Code inter alia covers conduct of employees, environment, health & safety, anti-trust/competition laws, anti-bribery & anti-corruption, proper accounting & internal controls. The Code is also available on the Company's website on link <https://www.focusindustrial.in>

The Company has also adopted the Code of Conduct for Independent Directors ('IDs') which suitably incorporates the duties of Independent Directors as laid down in the Companies Act, 2013. The same is available on the Company's website link <https://www.focusindustrial.in>. The Company has received confirmations from the NEDs and EDs regarding compliance of the Code for the year under review.

CODE OF FAIR DISCLOSURE, CONDUCT & INTERNAL PROCEDURE FOR PREVENTION OF INSIDER TRADING

In accordance with the Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, as amended from time to time, the Board of Directors of the Company has adopted the CODE OF FAIR DISCLOSURE, CONDUCT & INTERNAL PROCEDURE FOR PREVENTION OF INSIDER TRADING ('Insider Trading Code').

All our directors, employees of the Company have been identified as Designated Persons, and their immediate relatives and other connected persons such as auditors, consultants, bankers amongst others, who could have access to the unpublished price sensitive information of the Company, are governed under this Insider Trading Code.

GOVERNANCE STRUCTURE

The Corporate Governance Structure at FOCUS Industrial Resources Limited (FOCUS) is as under:-

1. **Board of Directors:** The Board is entrusted with the ultimate responsibility of the management, directions and performance of the Company. As its primary role is fiduciary in nature, the Board provides leadership, strategic guidance, objective and independent view to the Company's management while discharging its responsibilities, thus ensuring that the management adheres to ethics, transparency and disclosure.
2. **Committees of the Board:** The Board has constituted the following committees viz. Audit Committee, Nomination & Remuneration Committee and Stakeholders' Relationship Committee. Each of said Committee has been managed to operate within a given framework.

BOARD OF DIRECTORS

The Board of Directors ('the Board') is the apex body constituted by shareholders for overseeing the Company's overall functioning. The Board provides and evaluates the Company's strategic direction, management policies and their effectiveness and ensures that shareholders' long-term interests are being served.

Composition and Category of Directors

The Board of Directors is constituted with appropriate combination of Executive and Non-Executive Directors as required under the Companies Act, 2013 ('the Act') and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") to maintain the independence of the Board. The Directors on the Board are professionals, having expertise in their respective functional areas and bring an extensive range of skills and experience to the Board.

Board consists of seven directors. Out of the seven directors, two directors are Executive Directors including one promoter director (Managing Director) and five directors are Non-Executive Independent Directors including one woman independent director. The composition and category of the Board of Directors as at March 31, 2026, the number of other Directorships/Committee

memberships held by them and also the attendance of the Directors at the Board meetings of the Company are as under:

Name	Designation	DIN	Date of Joining / Re-appointment
Mrs. Mamta Jindal	Managing Director	00085096	September 30, 2015
Mr. Rahul	Executive Director	06873911	
Mr. Satendrapratap Jaeswal	Non-Executive Director	06864542	February 10, 2016
Mr. Ram Kishan Singh	Non-Executive Director	07819542	May 30, 2017
Mr.Sunny Sachdeva	Executive Director	11451316	December 26, 2025
Mrs.Harshitaagarwal	Independent Director	11636314	March 31, 2026
Mr.Rajesh Kumar	Independent Director	08383912	March 27, 2026

Notes:

- None of the directors hold directorships in more than twenty companies of which directorship in public companies does not exceed ten in line with the provisions of Section 165 of the Act.
- None of the directors hold membership of more than ten committees of board, nor, is a chairman of more than five committees across board of all listed entities.
- No director holds directorship in more than seven listed entities.
- None of the independent director holds the position of the independent director in more than seven listed companies as required under the Listing Regulations.
- None of the director has been appointed as an Alternate Director for Independent Director.
- The information provided above pertains to the following committees in accordance with the provisions of Regulation 26(1) (b) of the Listing Regulations: (i) Audit Committee; and (ii) Stakeholders Relationship Committee.
- The committee membership and chairmanship above excludes membership and chairmanship in private companies, foreign companies and Section 8 companies.
- None of Directors are related with each other (During the period of their tenure in the Company).

The Chairman and Managing Director

His primary role is to provide leadership to the Board in achieving goals of the Company. He is responsible for transforming the Company into a successful organization. He is responsible, inter-alia, for the working of the Board and for ensuring that all relevant issues are placed before the Board and that all Directors are encouraged to provide their expert guidance on the relevant issues raised in the meetings of the Board. He is also responsible for formulating the corporate strategy along with other members of the Board of Directors. His role, inter alia, includes:

- Provide leadership to the Board and preside over all Board and General Meetings.
- Achieve goals in accordance with Company's overall vision.
- Ensure that Board decisions are aligned with Company's strategic policy.
- Ensure to place all relevant matters before the Board and encourage healthy participation by all Directors to enable them to provide their expert guidance.
- Monitor the core management team.

Non-Executive Directors (including Independent Directors) play a critical role in balancing the functioning of the Board by providing independent judgments on various issues raised in the Board Meetings like formulation of business strategies, monitoring of performances, etc. Their role, inter-alia, includes:

- Impart balance to the Board by providing independent judgment.
- Provide feedback on Company's strategy and performance.
- Provide effective feedback and recommendations for further improvements.

Disclosure of relationships between Directors inter-se

None of the Directors are related with each other and does not have any pecuniary relationship with each other.

Number of Shares and Convertible Instruments held by Non-Executive Directors

None of the Non-Executive Directors holds any share in the Company.

Role of the Company Secretary in Governance Process

The Company Secretary plays a key role in ensuring that the Board procedures are followed and regularly reviewed. The Company Secretary ensures that all relevant information, details and documents are made available to the Directors and senior management for effective decision making at the meetings. The Company Secretary is primarily responsible, to assist the Board in the conduct of affairs of the Company, to ensure compliance with applicable statutory requirements and Secretarial Standards, to provide guidance to Directors and to facilitate convening of meetings. He interfaces between the management and regulatory authorities for governance matters. All the Directors of the Company have access to the advice and services of the Company Secretary.

Board Independence

The Non-Executive Independent Directors fulfill the conditions of independence as specified in Section 149 of Companies Act, 2013 and Rules made there under and to meet with requirements of Regulation 16(b) of Listing Regulations. Further, none of the Independent Director is serving more than seven

listed companies. In case he/she is serving as a Whole-Time Director in any listed company, does not hold the position of Independent Director in more than three listed companies. A formal letter of appointment to Independent Director as provided in Companies Act, 2013 and the Listing Regulations has been issued and draft of the same has been disclosed on website of the Company.

Board Meetings

Tentative dates for Board meetings in the ensuing financial year are decided in advance and communicated to the members of the board. The information, as required under Regulation 17(7) read with Schedule II Part A of the SEBI Listing Regulations, is made available to the Board.

The Board meets at least once a quarter to review the quarterly financial results and other agenda items. Additional meetings are held when necessary. Committees of the Board usually meet the day before or on the day of the formal Board meeting, or whenever the need arises for transacting business. The recommendations of the Committees are placed before the Board for necessary approval. The notice and detailed agenda of Board meetings, along with relevant notes and other material information, are sent in advance to each director. This process ensures timely and informed decisions by the Board.

Roles, Responsibilities and Duties of the Board

The duties of Board of Directors have been enumerated in Listing Regulations, Section 166 and Schedule IV of the said Act (Schedule IV is specifically for Independent Directors). There is a clear demarcation of responsibility and authority amongst the Board of Directors.

Information placed before the Board

The Company provides the information as set out in Regulation 17 read with Part "A" of Schedule II of Listing Regulations to the Board and the Board Committees to the extent it is applicable and relevant. Such information is submitted either as part of the agenda papers in advance of the respective meetings or by way of presentations and discussions during the meeting.

Minutes of the Meeting

The draft Minutes of the proceedings of the Meetings are circulated amongst the Members of the Board / Committees. Comments and suggestions, if any, received from the Directors are incorporated in the Minutes, in consultation with the Chairman. The Minutes are confirmed by the Members and signed by the Chairman of such meeting at any time before the next meeting is held or by the Chairman of the next Board / Committee Meetings. All Minutes of the Committee Meetings are placed before the Board Meeting for perusal and noting.

Post Meeting Mechanism

The important decisions taken at the Board/Committee meetings are communicated to the concerned department/s and/or division.

Board Support

The Company Secretary attends the Board meetings and advises the Board on Compliances with applicable laws and governance.

Board Diversity Policy

The Company has a Board approved policy on Board diversity. The objective of the policy is to ensure that the Board comprises of adequate number of members with diverse experience and skills, such that it best serves the governance and strategic needs of the Company. The Board composition, as at present, broadly meets with the above objective.

Familiarization Programme for Independent Directors

At the time of appointing Director, a formal letter of appointment is given to him/her, which inter alia explains the role, function, duties and responsibilities expected of him/her as a Director of the Company. The Director is also explained in detail the Compliance required from him/her under the Companies Act, 2013, requirements of Listing Regulations, 2015 and other relevant regulations and affirmation taken with respect to the same. The Chairman & Managing Director also has one to one discussion with the newly appointed Director to familiarize him/her with the Company's operations. Further, the Company has put in place a system to familiarize the Independent Directors about the Company, its services, business and the on-going events relating to the Company.

Further, at the time of appointment of Independent Director, the Company issues a formal letter of appointment outlining his/her role, function, duties and responsibilities as a Director. The format of the letter of appointment is available on Company website.

In terms of the SEBI Listing Regulations, your Company conducts the Familiarisation Program for Independent Directors about their roles, rights and responsibilities in your Company, nature of the industry in which your Company operates, business model of your Company etc., through various initiatives. Web-link of familiarization Programme for Independent Directors is <https://www.focusindustrial.in>

Board Evaluation

The NRC has formulated a Policy for evaluation of the board, its committees and directors and the same has been approved and adopted by the board. The details of board evaluation forms part of the Board's Report.

Remuneration Policy for Board and Senior Management

The Board has approved the Remuneration Policy for Directors, Key Managerial Personnel ('KMP') and all other employees of the Company. The same is available on our website <https://www.focusindustrial.in>

Details of Board Meetings

The Board of Directors met 8 times on 3rd April , 20th July , 22nd August , 16th December in year 2025 and on , 12th February 2026, 27th February 2026, 27th March 2026 and on 30th March in the year 2026 during the financial year 2025-26.

Attendance of Board of Directors at the Board Meeting and at the last Annual General Meeting:

Name	Designation	Attendance at the AGM	No. of Board Meetings entitled to Attend	Meetings Attended
Mrs. Mamta Jindal	Managing Director	Yes	8	8

Mr. Rahul	Executive Director	Yes	8	6
Mr. Satendrapratap Jaeswal	Non-Executive Director	Yes	8	6
Mr. Ram Kishan Singh	Non-Executive Director	Yes	8	8
Mr. Sunny Sachdeva	Executive Director	N.A.	4	4
Mrs. Harshita Agarwal	Independent Director	N.A.	NA	NA
Mr. Rajesh Kumar	Independent Director	N.A.	1	1

Independent Director

Independent Directors are non-executive directors as defined under Regulation 16(1)(b) of SEBI Listing Regulations read with Section 149(6) of the Act along with rules framed thereunder. Pursuant to Section 150 of the Act read with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014, (as amended), all the Independent Directors of the Company are registered in the Independent Directors' data bank as maintained by "Indian Institute of Corporate Affairs".

Pursuant to Regulation 25(7) of SEBI Listing Regulations, the Company has in place a system to familiarize the Independent Directors about the Company, their roles, rights, responsibilities in the Company, nature of the Industry in which the Company operates, business model of the Company, amendment in statutory provisions, through various presentations during the Board Meetings. The Board members are provided with necessary documents / brochures, reports and internal policies including visit to the Company's plant to enable them to be familiarized with the Company's procedures and practices and business operations. Senior management personnel of the Company make presentations to the Board Members on a periodically basis briefing them on the operations of the Company, plans, strategy, risks involved, new initiatives etc. and seek their opinions and suggestions on the same. The policy and details of familiarization programme for Independent Directors is available on the Company's website <https://www.focusindustrial.in>

In terms of Regulation 25(8) of SEBI Listing Regulations, Independent Directors have submitted the declaration that they meet the criteria of independence as provided in Regulation 16 (1) (b) of SEBI Listing Regulations and they are not aware of any circumstance or situation which exist or may be reasonably anticipated that could impair or impact their ability to discharge their duties with an objective independent judgement and without any external influence. Based on the declarations received from the Independent Directors, the Board has confirmed that they meet the criteria of independence as mentioned under Regulation 16(1)(b) of SEBI Listing Regulations and that they are independent of the management. None of the Independent Directors of the Company has resigned during the year.

(d) Separate meeting of Independent Directors:

In accordance with Regulation 25(3) of SEBI Listing Regulations read with the provisions of Schedule IV of the Act, a separate meeting of the Independent Directors was held during the year on 6th November, 2025 without the presence of Non-Independent directors, inter alia to:

During the year under review, the Independent Directors met on **6th November, 2025**, inter alia, to:

- Evaluate performance of Non-Independent Directors and the Board of Directors as a whole;
- Evaluate performance of the Chairman of the Company, taking into account the views of the Executive and Non-Executive Directors;
- Evaluate and assess the key transactions (including related party transactions) undertaken since the last independent directors meeting, and the assessment of the performance of the same;
- Evaluation of the quality, content and timeliness of flow of information between the Management and the Board that is necessary for the Board to effectively and reasonably perform its duties;
- Recommend measures for corporate governance; and
- Review recommendation from the last Independent Directors meeting.

All the Independent Directors were present at the Meeting.

The following core skills/ expertise/competencies have been identified by the Board as required in the context of its business and the sector in which the Company operates:

Leadership, Industry Expertise & Knowledge, Strategic Planning, Business Development & Administration, Plant Operations, Strategy & Risk Management, Technical Expertise, Finance & Accounting, Legal & Governance, Public Relations, Human Resource Management & Industrial Laws, Understanding of government legislation/legislative process, Corporate Restructuring, Risk Management and Corporate Social Responsibility.

The Company's Board comprises of qualified members, who possesses aforesaid knowledge, experience, skills, expertise and professional competencies for effective contribution to the Board and its Committees.

COMMITTEES OF THE BOARD

In terms of the Companies Act 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and RBI Master Directions, the Board of Directors has constituted Board Committees to deal with specific areas and activities which concern the Company and requires a closer review. The Board Committees are formed with approval of the Board and function under their respective Charters. These Committees play an important role in the overall Management of day-to-day affairs and governance of the Company. The Board Committees meet at regular intervals and take necessary steps to perform its duties entrusted by the Board. The Minutes of the Committee Meetings are placed before the Board for noting.

The Company has three Board Level Committees:

- Audit Committee
- Nomination & Remuneration Committee
- Stakeholders' Relationship Committee

AUDIT COMMITTEE

Audit Committee of the Board of Directors (“the Audit Committee”) is entrusted with the responsibility to supervise the Company’s internal controls and financial reporting process. The composition, quorum, powers, role and scope are in accordance with Section 177 of the Companies Act, 2013 and the provisions of Regulation 18 of the Listing Regulations as well as applicable NBFC Regulations. All members of the Audit Committee are financially literate and bring in expertise in the fields of Finance, Taxation, Economics, Risk and International Finance. It functions in accordance with its terms of reference that defines its authority, responsibility and reporting function.

These broadly include oversight of the Company’s financial reporting process and disclosure of its financial information, review of financial statements, review of compliances and review of systems and controls, approval or any subsequent modification of transactions of the Company with related parties, review compliance with regulation 9A of the SEBI PIT Regulations, etc.

TERMS OF REFERENCE

The Audit Committee acts as a link between the internal and statutory auditor and the board of directors. The Committee provides the Board with additional assurance as to the adequacy of the Company’s internal control systems and financial disclosures. The broad terms of reference of the Audit Committee are as per Section 177 of the Companies Act, 2013 and Regulation 18(3) of SEBI Listing Regulations and to review with the management and/or Internal Auditor and/or Statutory Auditor, inter alia in the following areas:

1. oversight of the listed entity’s financial reporting process and the disclosure of its financial information to ensure that the financial statement is correct, sufficient and credible;
2. recommendation for appointment, remuneration and terms of appointment of auditors of the listed entity;
3. approval of payment to statutory auditors for any other services rendered by the statutory auditors;
4. reviewing, with the management, the annual financial statements and auditor's report thereon before submission to the board for approval.
5. reviewing, with the management, the quarterly financial statements before submission to the board for approval;
6. reviewing, with the management, the statement of uses / application of funds raised through an issue (public issue, rights issue, preferential issue, etc.), the statement of funds utilized for purposes other than those stated in the offer document / prospectus / notice and the report submitted by the monitoring agency monitoring the utilisation of proceeds of a public or rights issue, and making appropriate recommendations to the board to take up steps in this matter;
7. reviewing and monitoring the auditor’s independence and performance, and effectiveness of audit process;
8. approval or any subsequent modification of transactions of the listed entity with related parties;
9. scrutiny of inter-corporate loans and investments

10. valuation of undertakings or assets of the listed entity, wherever it is necessary;
11. evaluation of internal financial controls and risk management systems;
12. reviewing, with the management, performance of statutory and internal auditors, adequacy of the internal control systems;
13. reviewing the adequacy of internal audit function, if any, including the structure of the internal audit department, staffing and seniority of the official heading the department, reporting structure coverage and frequency of internal audit;
14. discussion with internal auditors of any significant findings and follow up there on;
15. reviewing the findings of any internal investigations by the internal auditors into matters where there is suspected fraud or irregularity or a failure of internal control systems of a material nature and reporting the matter to the board;
16. discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
17. discussion with statutory auditors before the audit commences, about the nature and scope of audit as well as post-audit discussion to ascertain any area of concern.
18. to look into the reasons for substantial defaults in the payment to the depositors, debenture holders, shareholders (in case of non-payment of declared dividends) and creditors.
19. to review the functioning of the whistle blower mechanism.
20. approval of appointment of chief financial officer after assessing the qualifications, experience and background, etc. of the candidate.
21. Carrying out any other function as is mentioned in the terms of reference of the audit committee.

In fulfilling the above role, the Audit Committee has powers to investigate any activity within its terms of reference, to seek information from employees and to obtain outside legal and professional advice.

FUNCTIONS OF AUDIT COMMITTEE

The Audit Committee, while reviewing the Annual Financial Statements also reviews the applicability of various Accounting Standards (AS) referred to in Section 133 of the Companies Act, 2013. Compliance of the Accounting Standards as applicable to the Company has been ensured in the preparation of the Financial Statements for the year ended March 31, 2026.

The Statutory Auditors are responsible for performing Independent audit of the Company's financial statements in accordance with the generally accepted auditing practices and issuing reports based on such audits, while the Internal Auditors are responsible for the internal risk controls.

Besides the above, Chairman and Managing Director, Chief Financial Officer, the representatives of the Statutory Auditors and the Internal Auditors are permanent invitees to the Audit Committee Meetings. The Company Secretary acts as a Secretary to the Committee as required by Regulation 18(1)(e) of the Listing Regulations.

The Company follows best practices in financial reporting. The Company has been reporting on quarterly basis, the Un-audited Financial Results as required by the Regulation 33 of the Listing

Regulations. The Company's quarterly Un-audited Standalone Financial Results are made available on the web-site <https://www.focusindustrial.in> and are also sent to the Stock Exchanges where the Company's equity shares are listed for display at their respective websites.

The Audit Committee also oversees and reviews the functioning of a vigil mechanism (implemented in the Company as Whistle Blower Policy) and reviews the finding of investigation into cases of material nature and the actions taken in respect thereof.

INTERNAL CONTROLS AND GOVERNANCE PROCESSES

The Company continuously invests in strengthening its internal control and processes. The Audit Committee along with the CFO formulates a detailed plan to the Internal Auditors for the year, which is reviewed at the Audit Committee Meetings. The Internal Auditors attend the meetings of Audit Committee at regular intervals and submit their recommendations to the Audit Committee and provide a road map for the future.

Constitution and Meetings of Audit Committee

Audit Committee is constituted in line with the provisions of Regulation 18 of SEBI Listing Regulations and Section 177 of the Act. The members of the Audit Committee are financially literate and have expertise in accounting and financial management.

During the year under review, 4 (Four) meetings of Audit Committee were held on 17th May, 2025, 9th August, 2025, 6th November, 2025 and 12th February, 2026.

The Composition of the committee and attendance details of the members at these meetings for the year 2025-26 are given below:-

Name	Category	Position	Number of Meetings	Meetings entitled to	Meetings Attended
			Held	Attend	Attend
Ms. Rahul	Independent, Non-Executive	Chairman	4	4	4
Mr. Satendrapratap Jaeswal	Non-Executive Director	Member	4	4	4
Mr. Ram Kishan Singh	Non-Executive Director	Member	4	4	4

NOMINATION AND REMUNERATION COMMITTEE

The Nomination and Remuneration Committee consists of three Non-Executive Directors. All members of the Nomination and Remuneration Committee are financially literate and they have accounting or related financial management expertise. The Composition of Remuneration and Nomination Committee is pursuant to the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 of Listing Regulations.

Terms of Reference

The Board has framed the Remuneration and Nomination Committee Charter which ensure effective Compliance of Section 178 of the Companies Act, 2013 and Regulation 19 of Listing Regulations, which are as follows:

- Reviewing the overall compensation policy, service agreements and other employment conditions of Managing/Whole-time Director(s) and Senior Management (one level below the Board):
- to help in determining the appropriate size, diversity and composition of the Board;
- to recommend to the Board appointment/reappointment and removal of Directors;
- to frame criteria for determining qualifications, positive attributes and independence of Directors;
- to recommend to the Board remuneration payable to the Directors (while fixing the remuneration to Executive Directors the restrictions contained in the Companies Act, 2013 is to be considered);
- to create an evaluation framework for Independent Directors and the Board;
- to provide necessary reports to the Chairman after the evaluation process is completed by the Directors;
- to assist in developing a succession plan for the Board;
- to assist the Board in fulfilling responsibilities entrusted from time-to-time;
- Delegation of any of its powers to any Member of the Committee or the Compliance Officer.

POLICY FOR SELECTION AND APPOINTMENT OF DIRECTORS AND THEIR REMUNERATION

The Nomination and Remuneration (N&R) Committee has adopted a Charter which, inter alia, deals with the manner of selection of Board of Directors and CEO & Managing Director and their remuneration. This Policy is accordingly derived from the said Charter.

PRINCIPLE AND RATIONALE

Section 178 of the Companies Act, 2013 and the provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 require the Nomination and Remuneration Committee of the Board of Directors of every listed entity, among other classes of companies, to –

- formulate the criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board a policy, relating to the remuneration for the directors, key managerial personnel and other employees.
- identify persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down, recommend to the Board their appointment and removal
- carry out evaluation of every director's performance - formulate the criteria for evaluation of Independent Directors and the Board

Accordingly, in adherence to the above said requirements and in line with the Company philosophy towards nurturing its human resources, the Nomination and Remuneration Committee of the Board of Directors of Focus Industrial resources Limited herein below recommends to the Board of Directors for its adoption the Nomination and Remuneration Policy for the directors, key managerial personnel and other employees of the Company as set out below:

Criteria of selection of Non-Executive Directors

- The Non-Executive Directors shall be of high integrity with relevant expertise and experience so as to have a diverse Board with Directors having expertise in the fields of accounting, finance, taxation, law etc. However Women Director is exempted from said criteria.
- In case of appointment of Independent Directors, the N&R Committee shall satisfy itself with regard to the independent nature of the Directors vis-à-vis the Company so as to enable the Board to discharge its function and duties effectively.
- The N&R Committee shall ensure that the candidate identified for appointment as a Director is not disqualified for appointment under Section 164 of the Companies Act, 2013.
- The N&R Committee shall consider the following attributes / criteria, whilst recommending to the Board the candidature for appointment as Director –
 - a. Qualification, expertise and experience of the Directors in their respective fields;
 - b. Personal, Professional or business standing;
 - c. Diversity of the Board.
- In case of re-appointment of Non-Executive Directors, the Board shall take into consideration the performance evaluation of the Director and his engagement level.

Remuneration

The Non-Executive Directors shall be entitled to receive remuneration by way of sitting fees, reimbursement of expenses for participation in the Board / Committee meetings. A Non-Executive Director shall be entitled to receive sitting fees for each meeting of the Board or Committee of the Board attended by him, of such sum as may be approved by the Board of Directors within the overall limits prescribed under the Companies Act, 2013 and The Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014.

CEO & Managing Director – Criteria for selection / appointment

For the purpose of selection of the CEO & MD, the N&R Committee shall identify persons of integrity who possess relevant expertise, experience and leadership qualities required for the position and shall take into consideration recommendation, if any, received from any member of the Board.

The Committee will also ensure that the incumbent fulfills such other criteria with regard to age and other qualifications as laid down under the Companies Act, 2013 or other applicable laws.

Remuneration for the CEO & Managing Director

- At the time of appointment or re-appointment, the CEO & Managing Director shall be paid such remuneration as may be mutually agreed between the Company (which includes the N&R Committee and the Board of Directors) and the CEO & Managing Director within the overall limits prescribed under the Companies Act, 2013.

- The remuneration shall be subject to the approval of the Members of the Company in General Meeting.
- The remuneration of the CEO & Managing Director is paid by way of salary, allowances, perquisites, amenities and retirement benefits.

General

This Policy shall apply to all future employment of Company's Senior Management including Key Managerial Personnel and Board of Directors.

Any or all the provisions of this Policy would be subject to the revision/ amendment in the Companies Act, 2013, related rules and regulations, guidelines and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 on the subject as may be notified from time to time. Any such amendment shall automatically have the effect of amending this Policy without the need of any approval by the Nomination and Remuneration Committee and/ or the Board of Directors.

PERFORMANCE EVALUATION

In terms of regulation 19 read with Schedule II to the Listing Regulations, the Company has framed a policy stipulating the criteria for evaluation of directors and the Board. In light of SEBI's Guidance Note dated 5 January 2017 on Board Evaluation, the Nomination and Remuneration Committee (NRC) and Board of Directors have revised the policy containing criteria for performance evaluation.

In view of the amendments to section 178(2) of the Act, the Board of Directors of the Company, at its meeting held on 14 February 2025, had approved the evaluation of the performance of Board, its Committees, the Chairperson and individual directors to be carried out by the Board only and would not be duplicated by the NRC. The NRC will only review its implementation and compliance.

Pursuant to the provisions of the Act and the Listing Regulations, the Board has carried out an annual performance evaluation of its own performance, and that of its Committees, Chairperson and individual directors.

Constitution and Meetings of Nomination & Remuneration Committee

The members of Nomination & Remuneration Committee met once on 9th November 2025 during the financial year ended on March 31, 2026.

Name	Category	Position	Number of Meetings Held	Meetings entitled to Attend	Meetings Attended
Ms. Rahul	Independent, Non-Executive	Chairman	1	1	1
Mr. Satendrapratap Jaeswal	Non-Executive Director	Member	1	1	1
Mr. Ram Kishan Singh	Non-Executive Director	Member	1	1	1

STAKEHOLDERS' RELATIONSHIP COMMITTEE

The Stakeholder's Relationship Committee is constituted in line with the provisions of Section 178 of the Companies Act, 2013, and Regulation 20 of the SEBI LODR Regulations 2015, read with Section 178 of the Act and rules made thereunder.

Terms of Reference

The Board approved 'Terms of Reference' of the Committee of Directors (Stakeholders Relationship Committee) in compliance with Section 178 of the Act and Regulation 20 read with Part D of Schedule II of the Listing Regulations. This Committee generally meets once a month. The Committee looks into the matters of Shareholders/Investors grievances along with other matters listed below:

1. to consider and resolve the grievances of security holders of the Company including complaints related to transfer/transmission of shares, non-receipt of annual report, non-receipt of declared dividends, issue of new/duplicate certificates, general meetings etc.;
2. review of measures taken for effective exercise of voting rights by shareholders; to consider and approve issue of share certificates (including issue of renewed or duplicate share certificates), transposition of names, deletion of names transfer and transmission of securities, etc.;
3. to oversee and review all matters connected with the transfer of the Company's securities;
4. to consider and approve opening/modification of operation and closing of bank accounts;
5. review of adherence to the service standards adopted by the Company in respect of various services being rendered by the Registrar & Share Transfer Agent;
6. review of the various measures and initiatives taken by the Company for ensuring timely receipt of annual reports / statutory notices by the shareholders of the Company.
7. to monitor implementation and compliance with the Company's Code of Conduct for Prohibition of Insider Trading;
8. to review measures taken for effective exercise of voting rights by shareholders;
9. to review of the measures and initiatives taken by the Company for reducing the quantum of unclaimed dividends and ensuring timely receipt of dividend warrants/annual reports/statutory notices by the shareholders of the Company;
10. to carry out any other function as prescribed under the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, the Companies Act, 2013 and other applicable laws as amended from time to time; and
11. to carry out any other duties that may be delegated to the Committee by the Board of Directors from time-to-time.

The Secretarial Department of the Company and the Registrar and Share Transfer Agent, Beetal Financial Computer Services Private Limited attend to all grievances of the shareholders received directly or through SEBI, Stock Exchanges, Ministry of Corporate Affairs, Registrar of Companies, etc. The Minutes of the Committee of Directors (Stakeholders Relationship Committee) Meetings are circulated to the Board and noted by the Board of Directors.

Continuous efforts are made to ensure that grievances are more expeditiously redressed to the complete satisfaction of the investors. Shareholders are requested to furnish their updated telephone numbers and e-mail addresses to facilitate prompt action.

Compliance Officer

The Company has appointed Mr. Dinesh Kumar Yadav, Company Secretary as a Compliance Officer within the meaning of requirements of Regulation 6 of Listing Regulations.

Constitution and Meetings of Stakeholders' Relationship Committee

During the year, one meetings of the Stakeholders' Relationship Committee were held on 9th November 2025 during the financial year 2025-26.

Brief Details of Names, Position, Category and meeting attended by Members of Committee is as follows:

Name	Category	Position	Meetings Held	Meetings entitled to Attend	Meetings Attended
Ms. Rahul	Independent, Non-Executive	Chairman	1	1	1
Mr. Satendrapratap Jaeswal	Non-Executive Director	Member	1	1	1
Mr. Ram Kishan Singh	Non-Executive Director	Member	1	1	1

SEBI COMPLAINTS REDRESSAL SYSTEM (SCORES):

The investors' complaints are also being processed through the centralized web based complaint redressal system. The salient features of SCORES are availability of centralized data base of the complaints, uploading online action taken reports by the Company. Through SCORES the investors can view online, the action taken and current status of the complaints. In its efforts to improve ease of doing business, SEBI has launched a mobile app "SEBI SCORES", making it easier for investors to lodge their grievances with SEBI, as they can now access SCORES at their convenience of a smart phone.

DETAILS OF SHAREHOLDERS' COMPLAINTS

There was Nil Complaint pending at the beginning of the Financial Year. During the year the Company has not received any complaints from shareholders of the Company .Further, there was no pending complaint at the close of the financial year.

As required under Regulation 40(9) of Listing Regulations, a Certificate on yearly basis confirming due compliance of share transfer formalities by the Company from Practicing Company Secretary has been submitted to the Stock Exchanges within stipulated time.

The Company has designated email id focusindustrialtd@gmail.com to lodge Investor complaints. Apart from this, the SEBI has also facilitated Investors to lodge complaints directly on SCORES on SEBI website for faster addressing and resolutions of Investor Complaints.

GENERAL BODY MEETINGS

(a) The details of date, location and time of the last three AGMs and Special Resolution passed thereat:

Annual General Meeting	Date & Time
40 th Annual General Meeting	23 rd September 2025, 11.00 AM
39 th Annual General Meeting	22 nd September 2024, 1.00 PM
38 th Annual General Meeting	21 st September 2023, 12.30 PM

(b) Location and Time of last two Extra-Ordinary General Meetings:

No Extra-Ordinary General Meetings were held during last three financial years.

(c) Resolutions passed in last three years under Postal Ballot Rules

No Resolution has been passed during last three financial years by way of Postal Ballot.

(d) Special Resolution passed in last three Annual General Meetings:

No Resolution has been passed during last three financial years last three Annual General Meetings.

BOARD DISCLOSURES

Compliance with Governance Framework

The Company is in compliance with all mandatory requirements under Listing Regulations, 2015.

STRICTURES AND PENALTIES

No strictures or penalties have been imposed by either BSE or SEBI during last three financial years.

DISCLOSURE OF ACCOUNTING TREATMENT

In the preparation of the financial statements, the Company has followed the Accounting Standards referred to in Section 133 of the Companies Act, 2013. The significant accounting policies which are consistently applied have been set out in the Notes to the Financial Statements. There was no deviation in following the treatments prescribed in any of the Accounting Standards (AS) in the preparation of the financial statements of the Company.

RISK MANAGEMENT

Risk management is embedded in your Company's operating framework. Your Company believes that managing risks helps in maximizing returns. The Company's approach to addressing business risks is comprehensive and includes periodic review of such risks and a framework for mitigating controls and

reporting mechanism of such risks. The risk management framework is examined periodically by the Board and the Audit Committee.

Policy Guidelines on “Know Your Customer” (KYC) norms and Anti – Money Laundering (AML) Measures

In keeping with specific requirements for Non-Banking Financial Companies the Company has also formulated a Prevention of Money Laundering and Know Your Customer Policy and the same has been posted on the Company’s website.

DETAILS OF UTILISATION OF FUND RAISED

The company did not raise any funds through preferential allotment or Qualified Institutions Placement (QIP) during the financial year.

SEBI / STOCK EXCHANGE COMPLIANCE

The Company has not complied with all requirements of the Listing Agreement entered into with Stock Exchanges and also SEBI Listing Regulations. Consequently there were strictures or penalties imposed either by SEBI or Stock Exchange or any Statutory Authority for non-compliance of any matter related to the Capital Markets during the last three years.

PREVENTION OF INSIDER TRADING

The Company has adopted an ‘Internal Code of Conduct for Regulating, Monitoring and Reporting of Trades by Designated Persons (“the Code”) in accordance with the SEBI (Prohibition of Insider Trading) Regulations, 2015 as amended from time to time (“the PIT Regulations”).

This Code also provides for periodical disclosures from the designated Persons and their immediate Relatives as well as pre-clearance of transactions by such persons as per the thresholds mentioned in the code. The code is applicable to designated persons and their immediate relatives who are likely or may reasonably be expected to have access to the unpublished price sensitive information relating to the Company and the same is being implemented as a self-regulatory mechanism.

The Code is applicable to Promoters, Member of Promoter’s Group, all Directors and such Designated Persons who are expected to have access to unpublished price sensitive information relating to the Company. The Company Secretary is the Compliance Officer for monitoring adherence to the said PIT Regulations.

The Company has put in place adequate and effective system of internal controls to ensure compliance with the requirements of the PIT Regulations. A structured digital database is being maintained by the Company, which contains the names and other particulars as prescribed of the persons covered under the Codes drawn up pursuant to the PIT Regulations.

The Company has formulated the ‘Policy on Procedure of Inquiry in case of leak / suspected leak of Unpublished Price Sensitive Information’ (‘UPSI’). The policy is formulated to maintain ethical standards in dealing with sensitive information of the Company by persons who have access to UPSI. The rationale of the policy is to strengthen the internal control systems to ensure that the UPSI is not communicated to any person except in accordance with the Insider Trading Regulations. The Policy also provides an investigation procedure in case of leak/suspected leak of UPSI.

The Company has also formulated a Policy for determination of ‘legitimate purposes’ as a part of the Code of Practices and Procedures for Fair Disclosure of UPSI as per the requirements of the Insider Trading Regulations. The Company Secretary has been appointed as the Compliance Officer for

ensuring implementation of the codes for fair disclosure and conduct. The Board, designated persons and other connected persons have affirmed compliance with the Code. This Code is displayed on the Company's website.

Compliance with the requirements of Corporate Governance

All the requirements of Corporate Governance specified in Regulation 17 to 27 of Listing Regulations and of sub-regulation (2) of Regulation 46 of Listing Regulations have been complied with.

DISCLOSURES

- (a) There were no transactions with related party i.e. with Promoters, Directors, Management, Subsidiaries or Relatives that may have potential conflict of interest with the Company at large. The details of the related Party transactions are disclosed under the notes on accounts, as required under the Accounting Standard 18 issued by the Institute of Chartered Accountants of India.
- (b) Details of Strictures & Penalties which have been imposed on the Company by the Stock Exchange or SEBI or any Statutory Authority, have been provided in Form MR-3 forming part of the Annual Report.
- (c) In Compliance with the Securities & Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 as amended till date, on Prohibition of Insider Trading, the Company has a comprehensive Code of Conduct and the same is being strictly adhered to by its management, staff and relevant business associates. The code expressly lays down the guidelines and the procedure to be followed and disclosures to be made, while dealing with shares of the Company and cautioning them on the consequences of non-compliance thereof. Further, we affirm that no personnel have been denied access to the Audit Committee.
- (d) **Reconciliation of Share Capital Audit:** As stipulated by SEBI, a qualified Practicing Company Secretary carries out Secretarial Audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. This audit is carried out every quarter and the report thereon is submitted to the Stock Exchanges where the company's shares are Listed the audit confirms that the total Listed and Paid-up Capital is in agreement with the aggregate of the total number of shares in dematerialized form (held with NSDL and CDSL) and total number of shares in physical form.

CODE OF BUSINESS CONDUCT & ETHICS

The Company has adopted Code of Business Conduct and Ethics ("the Code") which is applicable to the Board of Directors and Senior Management Team (one level below the Board of Directors) of the Company. The Board of Directors and the members of Senior Management Team are required to affirm semi-annual compliance of this Code. The Code requires Directors and Employees to act honestly, fairly, ethically and with integrity, conduct themselves in professional, courteous and respectful manner. The Code is displayed on the Company website <https://www.focusindustrial.in>

CONFLICT OF INTEREST

Each Director informs the Company on an annual basis about the Board and the Committee positions he occupies in other companies including Chairmanships and notifies changes during the year. Members of Board while discharging their duties, avoid conflict of interest in the decision making

process. The members of Board restrict themselves from any discussions and voting in transactions that they have concern or interest.

VIGIL MECHANISM / WHISTLE BLOWER POLICY

The Company has a whistle blower policy encompassing vigil mechanism pursuant to the requirements of the section 177(9) of the Act and regulation 22 of the Listing Regulations. The policy/vigil mechanism enables directors and employees to report to the Management their concerns about unethical behaviors, actual or suspected fraud or violation of the Company's code of conduct or ethics policy and leak or suspected leak of unpublished price sensitive information.

This mechanism provides safeguards against victimization of directors/employees who avail of the mechanism and provides for direct access to the Chairman of the Audit Committee in exceptional cases. The policy has been appropriately communicated to the employees within the Organization and has also been hosted on the Company's website <https://www.focusindustrial.in>

COMPLIANCES REGARDING INSIDER TRADING

Pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015, the Company has a Board approved code of conduct to regulate, monitor and report trading by insiders ('code of conduct') and a Code of Practices and Procedures for Fair Disclosure of unpublished price sensitive information ('code of fair disclosure').

The code of conduct and code of fair disclosure framed by the Company have helped in ensuring compliance with the requirements.

COMMUNICATION WITH THE MEMBERS/SHAREHOLDERS

- The unaudited quarterly / half yearly results are announced within forty-five days of the close of the quarter. The audited annual results are announced within sixty days from the close of the financial year as per the requirements of the Listing Regulations.
- The approved financial results are forthwith sent to the Stock Exchanges and are published in a national English newspaper and in local language (Hindi) newspaper, within forty-eight hours of approval thereof.
- The Company's financial results and official press releases are displayed on the Company's Website- <https://www.focusindustrial.in>
- Management Discussion and Analysis forms part of the Annual Report, which is sent to the shareholders of the Company.
- The quarterly results, shareholding pattern, quarterly compliances and all other corporate communication to the Stock Exchanges viz. BSE Limited are filed electronically. The Company has complied with filing submissions through BSE's BSE Listing Centre.
- The Company also informs by way of intimation to BSE, all price sensitive matters or such other matters, which in its opinion are material and of relevance to the members.
- In compliance with Listing Regulations, the quarterly results, shareholding pattern, quarterly compliances and all other corporate communication to the Stock Exchanges viz. BSE are filed electronically on BSE's on-line portal. The Company has complied with filing submissions through BSE's BSE Online Portal.

- A separate dedicated section under 'Investors Relation' on the Company's website gives information on unclaimed dividends (if any), Notice to Board meeting, quarterly compliance reports / communications with the Stock Exchanges and other relevant information of interest to the investors / public.
- Sections 20 and 136 of the Act, read with the Companies (Accounts) Rules, 2014 permit companies to deliver the documents electronically to the registered email IDs of the members.

DISCLOSURES ON MANDATORY REQUIREMENTS

The Company has complied with the mandatory requirements of the Listing Regulations.

DISCLOSURES ON NON-MANDATORY REQUIREMENTS

Adoption of non-mandatory requirements of Listing Regulations is being reviewed by the Board from time-to-time.

GENERAL SHAREHOLDER INFORMATION

Detailed information in this regard is provided in section "Shareholders Information" which forms part of this Annual Report.

SHAREHOLDERS' INFORMATION

a. Next Annual General Meeting

The 41st Annual General Meeting for the financial year ended on March 31, 2026 will be held on Friday, August 21, 2026 at 12:30 PM (IST), through Video Conferencing (VC) / Other Audio Visual Means (OAVM).

- b. Book Closure : August 14, 2026 to August 21, 2026 (both days inclusive)
- c. Listing of Shares : BSE
- d. Stock Code & ISIN : BSE – 534757; ISIN – INE603E01023 on both NSDL & CDSL.
- e. Listing Fees : Annual listing fee to BSE for FY 2026-27 has not been paid to BSE.
- f. Payment of Depository Fees

Annual custody/ issuer fee to NSDL and CDSL for the financial year 2026-27 has been paid by the Company.

- g. Financial Year: The financial year of the Company is from April 1 to March 31, each year.

- h. Website : The Website of the Company is www.focusindustrial.in

The Company's website <https://www.focusindustrial.in> contains a separate dedicated section called 'Investor Relations'. It contains comprehensive database of information of interest to our investors including the financial results, annual reports, dividends declared, if any, any price sensitive information disclosed to the regulatory authorities from time to time and the services rendered / facilities extended to our investors.

- i. Future Calendar for next financial year :

Subject Matter	Tentative Dates
----------------	-----------------

Financial Reporting of 1 st Quarter ended on 30 th June 2026	On or before August 14, 2026
Financial Reporting of 2 nd Quarter ended on 30 th September 2026	On or before November 14, 2026
Financial Reporting of 3 rd Quarter ended on 31 st December 2027	On or before of February 14, 2027
Financial Reporting of 4 th Quarter ended on 31 st March 2027	On or before May 30, 2027
Date of Annual General Meeting	On or before September 30, 2027

j. Dividend Payment Date: No Dividend has been recommended for the year under review.

k. Unclaimed Dividend / Share Certificates :

Pursuant to the provisions of Section 124(5) of the Companies Act, 2013, if the dividend transferred to the Unpaid Dividend Account of the Company remains unpaid or unclaimed for a period of seven years from the date of such transfer then such unclaimed or unpaid dividend shall be transferred by the company along with interest accrued, if any to the Investor Education and Protection Fund ('the IEPF'), a fund established under sub-section (1) of section 125.

Mandatory Transfer of Shares to Demat Account of Investors Education and Protection Fund Authority (IEPFA) in case of unpaid/ unclaimed dividend on shares for a consecutive period of seven years

In terms of Section 124(6) of the Companies Act, 2013 read with Rule 6 of the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016, (as amended from time to time) (IEPF Rules) shares on which dividend has not been paid or claimed by a shareholder for a period of seven consecutive years or more shall be credited to the Demat Account of Investor Education and Protection Fund Authority (IEPFA) within a period of thirty days of such shares becoming due to be so transferred. Upon transfer of such shares, all benefits (like bonus, etc.), if any, accruing on such shares shall also be credited to such Demat Account and the voting rights on such shares shall remain frozen till the rightful owner claims the shares.

Shares which are transferred to the Demat Account of IEPFA can be claimed back by the shareholders from IEPFA by following the procedure prescribed under the IEPF Rules.

Details of Unclaimed Dividend and Due Dates for transfer are as follows as on March 31, 2026:

Sr. No.	Year of Declaration of Dividend	Date of Declaration of Dividend	Unclaimed Amount ₹	Due Date for transfer to IEPF Account
1.	Not Any	Not Any	Nil	N.A.

Further, as required to be disclosed under Regulation 34(3) read with Schedule V of Listing Regulations, Nil Shares are lying at the beginning or at the close of financial year in the Suspense Account. Further the Company did not moved in/out any Equity Share in said Suspense Account during the current financial year.

l. Disclosures with respect to Demat Suspense Account/ Unclaimed Suspense Account

The Company has Nil Shares of ₹ 10/- each in respect of Nil Shareholders, lying into Nil folio, in the demat account held with NSDL/CDSL.

m. Investors' correspondence may be addressed to the Registrar and Transfer Agent of the Company

Shareholders/ Investors are requested to forward documents related to share transfer, dematerialization requests (through their respective Depository Participant) and other related correspondences directly to Beetal Computer Services Private Limited at the below mentioned address for speedy response.

Beetal Computer Services Private. Limited.

Beetal House, 3rd Floor, 99 Madangir, Behind Local Shopping Centre, Near Dada Harsukhdas Mandir, New Delhi- 110062

Phone - +91 22-3522 0056, E-Mail: beetalrta@gmail.com

n. Registrar & Share Transfer Agent

M/s. Beetal Computer Services Private Limited has been appointed as Registrar & Share Transfer Agent for all work relating to share registry in terms of physical. All transfer, transmission, request related to correspondence/queries, intimation of change of address etc. should be addressed to our RTA directly at the following Address:

Beetal Computer Services Private. Limited.

Beetal House, 3rd Floor, 99 Madangir, Behind Local Shopping Centre, Near Dada Harsukhdas Mandir, New Delhi- 110062

Phone - +91 22-3522 0056, E-Mail: beetalrta@gmail.com

o. Share Transfer System and Transfer of Shares

The transfer of shares in physical form is processed and completed by Registrar & Transfer Agent within a period of fifteen days from the date of receipt thereof provided all the documents are in order. In case of shares in electronic form, the transfers are processed by NSDL/CDSL through respective Depository Participants. In compliance with the Listing Regulations, a Practicing Company Secretary carries out audit of the System of Transfer and a certificate to that effect is issued.

However; as per SEBI Notification No SEBI/LAD-NRO/GN/2018/24 dated June 8, 2018 and further amendment vide Notification No. SEBI/LAD-NRO/GN/2018/49 dated November 30, 2018, requests for effecting transfer of securities (except in case of transmission or transposition of securities) shall not be processed from April 1, 2019 unless the securities are held in the dematerialized form with the depositories. Therefore, Shareholders are requested to take action to dematerialize the Equity Shares of the Company, promptly.

p. Consolidation of Folios and avoidance of multiple mailing

In order to enable the Company to reduce costs and duplicity of efforts for providing services to investors, members who have more than one folio in the same order of names are requested to consolidate their holdings under one folio. Members may write to the Registrars and Transfer Agents indicating the folio numbers to be consolidated along with the original shares certificates to be consolidated.

q. Review of Governance Practices

We have in this Report attempted to present the governance practices and principles being followed at the Company, as evolved over a period, and as best suited to the needs of our business and stakeholders.

Our disclosures and governance practices are continually revisited, reviewed and revised to respond to the dynamic needs of our business and ensure that our standards are at par with the globally recognized practices of governance, so as to meet the expectations of all our stakeholders.

r. Compliance with Secretarial Standards

The Institute of Company Secretaries of India, a Statutory Body, has issued Secretarial Standards on various aspects of corporate law and practices. The Company has complied with each one of them.

s. Distribution of Shareholding as on March 31, 2026 (Combined with Partly Paid-up and Fully Paid-up)

No. of Equity Shares	No. of Share Holders	% of Share Holders	Total No. of Shares Held	% of Share Holding
1-5000	601	58.52	69222	0.5677
5001-10000	80	7.7897	67773	0.5558
10001-20000	86	8.3739	131977	1.0823
20001-30000	16	1.5579	41472	0.3401
30001-40000	18	1.7527	63814	0.5233
40001-50000	19	1.85	91900	0.7536
50001-100000	75	7.3028	579777	4.7545
100001 and Above	132	12.853	11148264	91.4227
Total	1027	100	12194199	100

t. Shareholding Pattern as on March 31, 2026

Categories	No. of Shares	% of Shareholding
Resident Individuals holding nominal share capital up to Rs. 2 lakhs - Non-institutions	1691095	13.868
Resident Individuals holding nominal share capital in excess of Rs. 2 lakhs - Non-institutions	8492657	69.6451
Non Resident Indians (NRIs) - Non-institutions	11162	0.0915
Bodies Corporate - Non-institutions	470495	3.8584
Other - Clearing Members - Non-institutions	987	0.0081
Other - HUF - Non-institutions	1527803	12.5289
Total	12194199	100

u. Details of Shareholders holding more than 5% holding under Public Category

Name of Shareholder	No. of Shares (Partly Paid-up)	No. of Shares (Fully Paid-up)	% of Shareholding (Combined)
S.K. JAIN	-	802204	6.58
RENU JAIN	-	744364	6.10
ARCHIT JINDAL	-	12,10,000	9.92
MAMTA JINDAL	-	1095584	8.98
PRADEEP KUMAR JINDAL & SONS HUF	-	967924	7.94

v. Dematerialization of Equity Shares & Liquidity

The Company's Equity Shares are in Demat trading segment and the Company had established connectivity with both NSDL & CDSL by signing the necessary agreements.

As on March 31, 2026, 100 % public shareholdings of the Company are in dematerialized form.

Procedures for dematerialization of Equity Shares:

Shareholders who continue to hold shares in physical form are requested to dematerialize their shares at the earliest and avail the benefits of dealing in shares in demat form. For convenience of shareholders, the process of getting the shares dematerialized is given hereunder:

- Demat account should be opened with a Depository Participant (DP).
- Shareholders should submit the Dematerialization Request Form (DRF) along with share certificates in original, to their DP.
- DP will process the DRF and will generate a Dematerialization Request Number (DRN).
- DP will submit the DRF and original share certificates to the Registrar and Transfer Agents (RTA), which is Beetal Computer Services Private. Limited.
- RTA will process the DRF and confirm or reject the request to DP/ depositories
- Upon confirmation of request, the shareholder will get credit of the equivalent number of shares in their demat accounts maintained with the DP.

w. Important Points

Investors should hold securities in dematerialised form, as transfer of shares in physical form is no longer permissible.

As mandated by SEBI, w.e.f. April 1, 2019, request for effecting transfer of securities shall not be processed unless the securities are held in dematerialised form with a depository except for transmission and transposition of securities.

Members are advised to dematerialise securities in the Company to facilitate transfer of securities. Holding securities in dematerialized form is beneficial to the investors in the following manner:

- A safe and convenient way to hold securities;
- Elimination of risk(s) associated with physical certificates such as bad delivery, fake securities, delays, thefts, etc.;
- Immediate transfer of securities;
- No stamp duty on electronic transfer of securities and thus reduction in transaction cost and reduction in paperwork involved in transfer of securities;
- No odd lot problem, even one share can be traded;
- Availability of nomination facility;
- Ease in effecting change of address / bank account details as change with Depository Participants (DPs) gets registered with all companies in which investor holds securities electronically;
- Easier transfer and transmission of securities as the same is done by DPs for all securities in demat account;
- Automatic credit in to demat account of shares, arising out of bonus / split / consolidation / merger / etc.;
- Convenient method of consolidation of folios/accounts;
- Holding investments in Equity, Debt Instruments, Govt. securities, Mutual Fund Units etc. in a single account;
- Ease of pledging of securities; and
- Ease in monitoring of portfolio.

Members holding Shares in Physical mode:

- a) are required to submit their Permanent Account Number (PAN) and bank account details to the Company / RTA, if not registered with the Company as mandated by SEBI.
- b) are advised to register the nomination in respect of their shareholding in the Company. Nomination Form SH-13 ([Pursuant to section 72 of the Companies Act, 2013 and rule 19(1) of the Companies (Share Capital and Debentures) Rules 2014] can be obtained from the Company's Registrar and Share Transfer Agent. It is also available on Public domain.
- c) are requested to register / update their e-mail address with the Company / RTA for receiving all communications from the Company electronically.

Members holding Shares in Electronic mode:

- a) are requested to submit their PAN and bank account details to their respective DPs with whom they are maintaining their demat accounts.
- b) are advised to contact their respective DPs for registering the nomination.
- c) are requested to register / update their e-mail address with their respective DPs for receiving all communications from the Company electronically.

The Securities and Exchange Board of India vide its circular no. SEBI / HO / MIRSD / DOS3 / CIR / P / 2019 / 30 dated February 11, 2019, with a view to address the difficulties in transfer of shares, faced by non-residents and foreign nationals, has decided to grant relaxations to non-residents from the requirement to furnish PAN and permit them to transfer equity shares held by them in listed entities to their immediate relatives subject to the following conditions:

- a) The relaxation shall only be available for transfers executed after January 1, 2016.

- b) The relaxation shall only be available to non-commercial transactions, i.e. transfer by way of gift among immediate relatives.
- c) The non-resident shall provide copy of an alternate valid document to ascertain identity as well as the non-resident status.
- d) Non-Resident Indian members are requested to inform Beetal Computer Services Private. Limited, Company's Registrar and Transfer Agent immediately on the change in the residential status on return to India for permanent settlement.

x. Electronic Payment Services

Investors should avail the Electronic Payment Services for payment of dividend as the same reduces risk attached to physical dividend warrants. Some of the advantages of payment through electronic credit services are as under:

- Avoidance of frequent visits to banks for depositing the physical instruments;
- Prompt credit to the bank account of the investor through electronic clearing;
- Fraudulent encashment of warrants is avoided;
- Exposure to delays / loss in postal service avoided; and
- As there can be no loss in transit of warrants, issue of duplicate warrants is avoided.

Printing of bank account numbers, names and addresses of bank branches on dividend warrants provide protection against fraudulent encashment of dividend warrants. Members are requested to provide the same to the Company's Registrar and Transfer Agent (RTA) for incorporation on their dividend warrants.

y. Register for SMS alert facility

Investor should register with Depository Participants for the SMS alert facility. Both Depositories viz. National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) alert investors through SMS of the debits and credits in their demat account.

aa. Intimate Mobile Number

Shareholders are requested to intimate their mobile number and changes therein, if any, to Company's RTA viz. Beetal Computer Services Private. Limited to their dedicated e-mail id i.e., "beetalrta@gmail.com.", if shares are held in physical form or to their DP if the holding is in electronic form, to receive communications on corporate actions and other information of the Company.

bb. Submit Nomination Form and avoid Transmission hassle

Nomination helps nominees to get the shares transmitted in their favor without any hassles. Investors should get the nomination registered with the Company in case of physical holding and with their Depository Participants in case shares are held in dematerialised form.

Form may be downloaded from the Company's website, under the section 'Investor Relations'. However, if shares are held in dematerialised form, nomination has to be registered with the concerned Depository Participants directly, as per the form prescribed by the Depository Participants.

cc. Deal only with SEBI registered intermediaries

Investors should deal only with SEBI registered intermediaries so that in case of deficiency of services, investor may take up the matter with SEBI.

dd. Corporate benefits in electronic form

Investor holding shares in physical form should opt for corporate benefits like bonus / split / consolidation / merger / etc. in electronic form by providing their demat account details to the Company's RTA.

ee. Register e-mail address

Investors should register their e-mail address with the RTA / Depository Participants. This will help them in receiving all communication from the Company electronically at their e-mail address. This also avoids delay in receiving communications from the Company. Prescribed form for registration may please be downloaded from the Company's website.

ff. Facility for a Basic Services Demat Account (BSDA)

SEBI has stated that all the depository participants shall make available a BSDA for the shareholders unless otherwise opted for regular demat account with (a) No Annual Maintenance charges if the value of holding is upto ₹ 50,000; and (b) Annual Maintenance charges not exceeding ₹ 100/- for value of holding from ₹ 50,001 to ₹ 2,00,000. (Refer circular CIR/MRD/DP/22/2012 dated August 27, 2012 and circular CIR/MRD/DP/20/2015 dated December 11, 2015).

gg. For the Attention of Shareholders holding shares in electronic form

Shareholders holding shares in electronic mode should address all their correspondence to their respective Depository Participants (DPs).

hh. Outstanding GDRs./ADRs/Warrants or any convertible instruments, conversion data likely impact on Equity :

Not any.

ii. List of all credit ratings obtained by the entity along with any revisions there to during FY 2025-26 for all debt instruments of such entity or any Fixed deposit Programme or any scheme or proposal of the listed entity involving mobilization of funds, whether in India or abroad –

Not applicable

jj. Commodity Price Risk / Foreign Exchange Risk

Your Company does not deal into any of commodity and hence and is not directly exposed to any commodity price risk.

Similarly, the Company does not enter into any Foreign Exchange transactions and hence is not directly exposed to any Foreign Exchange Risk.

kk. Investors' Correspondence

Compliance Officer	RTA	Registered Office
Mr. Dinesh Kumar Yadav Company Secretary & Compliance Officer Tel : +91 8800287718	bvvBeetal Computer Services Private Limited Beetal House, 3rd Floor, 99 Madangir,. Behind Local Shopping	55, S/F, FIE, Patparganj Industrial Area, Hasanpur Bus Dipo Opposite, New Delhi, NewDelhi, New Delhi, Delhi, India, 110092

Email : focusindustrialtd@gmail.com	Centre, Near Dada Harsukhdas Mandir, New Delhi- 110062 Phone - +91 22-3522 0056, E-Mail: beetalrta@gmail.com	Tel : +91 731 4248442 Email : focusindustrialtd@gmail.com Website: www.focusindustrial.in
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II. Code of Conduct

Your Company has received undertaking and declaration from each Director on fit and proper criteria in terms of the provisions of RBI Master Directions. The Board of Directors has confirmed that all existing Directors are fit and proper to continue to hold the appointment as Directors on the Board, as reviewed and recommended by the Nomination and Remuneration Committee on fit and proper criteria under RBI Master Directions.

All the Directors of the Company have affirmed compliance with the Code of Conduct of the Company. The Declaration of the same is provided in the Corporate Governance Report.

Annexure – VI**MANAGEMENT DISCUSSION AND ANALYSIS**

Your Directors are pleased to present the Management Discussion and Analysis Report for the year ended 31st March, 2026.

Management Discussion & Analysis (MDA) is a report which enables the investors to see the company “through the eyes of Management” MDA provides material, historical and Prospective disclosure that enables the Investors and other user of information to access the financial condition, change in financial condition and result of operations of public Company, especially the company’s Prospectus for the future. The management discussion and analysis have been included in consonance with the code of corporate governance as approved by the Securities and Exchange Board of India (SEBI). Investors are cautioned that these discussions contain certain forward looking statements that involve risk and uncertainties including those risks which are inherent in the Company’s growth and strategy. The company undertakes no obligation to publicly update or revise any of the opinion or forward looking statements expressed in this report consequent to new information or developments, events or otherwise.

INDUSTRY STRUCTURE AND DEVELOPMENT

The Indian financial markets continue to witness growth driven by increasing investor participation, digitalization of trading platforms, and a favorable regulatory environment. The sector offers diversified investment avenues, though it remains influenced by domestic and global macroeconomic factors, policy changes, and market volatility.

OUTLOOK

The Company aims to adopt a cautious yet growth-oriented approach by balancing risk and return, diversifying its portfolio, and aligning strategies with evolving market trends.

THE FINANCIAL AND OPERATIONAL PERFORMANCE

The financial statement is in confirmation with provisions of the Companies Act, 2013 and applicable accounting standard recommended by the Institute of Chartered Accountants of India. The financial statement reflects the genuine desire for the transparency and best judgment for the estimates made on prudent and reasonable basis to correctly reflect the true and fair affairs of the company.

FUTURE PROSPECT / BUSINESS PLANS OF THE COMPANY

The opportunities ahead are immense and Company is fully geared to make the most of them. The company has concentrated on its goals of consolidating and cutting cost wherever possible. Various organization development initiatives were undertaken during the year. These are expected to help create a robust organization based on strong values, uniform and systematic business processes and people empowerment.

HUMAN RESOURCE DEVELOPMENT

The Company recognizes the importance of Human Resource as a key asset instrumental in its growth. The Company believes in acquisition, retention and betterment of talented team players. With the philosophy of inclusive growth, the Company has redefined its performance management system. The new system focuses on progression of individual employees together with organizational goals. Under the new system increased thrust will be on job rotation and multiskilling.

INTERNAL FINANCIAL CONTROLS

The Internal Financial Controls with reference to financial statements as designed and implemented by the Company are adequate. During the year under review, no material or serious observations has been received from the Auditor of the Company for inefficiency or inadequacy of such controls.

COMPLIANCE

The Compliance function of the Company is responsible for independently ensuring that operating and business units comply with regulatory and internal guidelines. The Compliance Department of the Company is continued to play a pivotal role in ensuring implementation of compliance functions in accordance with the directives issued by regulators, the Company's Board of Directors and the Company's Compliance Policy. The Audit Committee of the Board reviews the performance of the Compliance Department and the status of compliance with regulatory/internal guidelines on a periodic basis.

New Instructions/Guidelines issued by the regulatory authorities were disseminated across the Company to ensure that the business and functional units operate within the boundaries set by regulators and that compliance risks are suitably monitored and mitigated in course of their activities and processes.

CAUTIONARY STATEMENT

The statements in the "Management Discussion and Analysis Report" section describes the Company's objectives, projections, estimates, expectations and predictions, which may be "forward looking statements" within the meaning of the applicable laws and regulations. The annual results can differ materially from those expressed or implied, depending upon the economic and climatic conditions, Government policies and other incidental factors.

INDEPENDENT AUDITORS' REPORT

To,

The Members of M/S FOCUS INDUSTRIAL RESOURCES LIMITED

Report on the Audit of the Ind AS Financial Statements

OPINION

We have audited the accompanying financial statements of **M/S FOCUS INDUSTRIAL RESOURCES LIMITED**, which comprise the Balance Sheet as at March 31, 2026, Statement of Profit and Loss and Cash Flow Statement for the year then ended, and notes to the financial statements, including 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 Ind AS financial statements give the information required by the **Companies Act, 2013** ('Act') in the manner so required and give a true and fair view in conformity with the Indian accounting standards (Ind -AS) prescribed under sec 133 of the act read with the companies (Indian Accounting Standards) Rules, 2015 as, principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Statement of Profit & Loss and its cash flow for the year ended on that date.

Basis for opinion

We conducted our audit in accordance with the standards on auditing specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's responsibilities for the audit of the 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 together with the ethical requirements that are relevant to our audit of the Ind AS financial statements under the provisions of the Act and the rules made there under, and we have fulfilled our other 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.

EMPHASIS OF MATTER

We draw attention to the notes of (xv) of the financial statements, which states that the equity shares of the Company were delisted from the stock exchange with effect from 16 June 2023. The management is in the process of taking necessary steps for relisting of the shares and complying with the related regulatory requirements. Our opinion is not modified in respect of this matter.



Office at Noida: H-27, Ground Floor, Shatabdi Enclave, Sector-49, Noida, Uttar Pradesh-201301, India

Delhi: F-66B, First Floor, Gali No- 12, Patel Park, Laxmi Nagar, Delhi-110092, India

Ghaziabad: Office No. 359, 3rd Floor, Cloud 9, Sector-1, Vaishali, Ghaziabad, UP-201010, India

Head Office: C/o Maa Narayani Enterprises, Doma Pokhar, Sutapatti, Muzaffarpur, Bihar-842001, India

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E-mail: camanojgupta853@gmail.com | camanojgupta@outlook.com | Web: www.kmag.in

KEY AUDIT MATTERS

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Ind AS financial statements of the current period. These matters were addressed in the context of our audit of the Ind AS financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Information other than the financial statements and auditors' report thereon

The Company's board of directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexure to Board's Report but does not include the financial statements and our auditor's report thereon.

Our opinion on the Ind AS 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 Ind AS financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Ind AS financial statements or our knowledge obtained during the course of our 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.

Responsibilities of Management for the Ind AS 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 of these Ind AS financial statements that give a true and fair view of the financial position, financial performance, including other comprehensive income, changes in equity and cash flows of the Company in accordance with accounting principles generally accepted in India, including Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015, as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of 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 Ind AS financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Ind AS 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 Ind AS Financial Statement

Our objectives are to obtain reasonable assurance about whether the Ind AS 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 SAs 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 financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Ind AS 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 Companies Act, 2013, we are also responsible for expressing 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 Company'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 Ind AS 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 Ind AS financial statements, including the disclosures, and whether the 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 Ind AS 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"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the said Order.
2. 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 financial statements comply with the Indian Accounting Standards (Ind-AS) specified under section 133 of the Act.
 - 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 Ind AS financial statement reporting of the company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - g) In our opinion and to the best of our information and according to the explanations given to us, the remuneration paid by the Company to its directors during the year is in accordance with the provisions of section 197(16) of the Act.
 - h) with respect to the other matters to be included in the Auditors' 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 as at 31/03/2026 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, 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 or entity, including foreign entity ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, 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, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party.

(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) and (b) above, contain any material misstatement.

v) The company has not declared any dividend during the year under reference.

vi) Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility was limited to some areas of book keeping for the financial year ended March 31, 2026.

Place: Ghaziabad
Date: 20.05.2026

UDIN: 26536897ZHAHHF7825
For M/S K M AGRAWAL GUPTA & CO
(Chartered Accountants)
FRN: 024418C



Manoj Kumar
CA Manoj Kumar
(Partner)
M. No. 536897

ANNEXURE-A TO THE INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF FOCUS INDUSTRIAL RESOURCES LIMITED FOR THE YEAR ENDED 31st MARCH 2026

Based on the audit procedures performed for the purpose of reporting a true and fair view on the Ind AS financial statements of the Company and taking into consideration the information and explanations given to us and the books of account and other records examined by us in the normal course of audit, we report that:-

- i. (a) (A) The Company has maintained proper records showing full particulars, including quantitative details and situation of its property, plant and equipment.
(B) The Company doesn't hold any Intangible Asset.
- (b) The Company has a regular program of physical verification of property, plant and equipment and right-of-use assets so to cover all the assets at reasonable intervals which, in our opinion, is reasonable having regard to the size of the Company and the nature of its assets. Pursuant to the program, property, plant and equipment have been physically verified by the Management during the year. According to the information and explanations given to us, no material discrepancies were noticed on such verification.
- (c) According to the information and explanation given to us, the title deeds of the immovable properties (other than properties where the company is the lessee and the lease agreements are duly executed in favour of the lessee) are held in the name of the company.
- (d) The Company has not revalued its property, plant and equipment and intangible assets during the year.
- (e) According to the information and explanations given to us, no proceedings have been initiated or are pending against the Company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 and rules made there under.
- ii. (a) As explained to us, the inventories of finished goods, semi-finished goods and raw material were physically verified at regular interval by the management. In case of inventories lying with third parties, certificates of stocks holding have been received.
- (b) In our opinion and according to the information and explanations given to us the procedure followed by the management for such physical verification are reasonable and adequate in relation to the size of the size of the company and the nature of its business.
- (c) In our opinion, Company is maintaining proper records of inventory. The discrepancies noticed and physical verification of inventory as compared to books record were not material and have been properly dealt with in the books of accounts. The company has not availed, during any point of time of the year, sanctioned working capital limits in excess of five crore rupees, in aggregate, from bank or financial institution on the basis of security of current assets.



- iii. According to the information and explanations given to us, during the year The Company has provided loans and advances during the ordinary course of business, secured/ unsecured, to companies, firms, limited liability partnerships or any other parties.
According to the information and explanation given to us, the investments made, guarantees provided, security given and the terms and conditions of the grant of all loans and advances in the nature of loans and guarantees provided (If any) are not prejudicial to the company's interest.
According to the information and explanation given to us, in respect of any loan or advance in the nature of loan granted which has fallen due during the year, none has been renewed or extended or fresh loans granted to settle the overdue of existing loans given to the same parties
- iv. In our opinion and according to the information and explanations given to us, the Company has not given loan to any director in accordance with the provisions of Section 185 of the Companies Act, 2013. The Company has not given any loans or guarantees and being a Non-banking financial company, its investments are exempted under Section 186(11) (b), hence the Company has complied with the provisions of Section 185 and 186 of the Act, as applicable.
- v. In our opinion and according to the information and explanations given to us, the Company has not accepted any deposits or amounts which are deemed to be deposits within the meaning of Sections 73 to 76 of the Act and the rules made there under. Accordingly, reporting under clause 3(v) of the Order are not applicable to the Company.
- vi. The central Government has not prescribed the maintenance of cost records under Section 148(1) of the Act, for any of the services rendered by the Company and hence clause 3(vi) of the Order is not applicable to the Company.
- vii. In respect of statutory dues:-
- (a) According to the information and explanations given to us, the Company has been regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income tax, goods and services tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues, as applicable, with the appropriate authorities. Further there are no arrears of outstanding statutory dues as at the last day of the financial year for a period of more than six months from the date they became payable.
- (b) There are no dues in respect of Goods and Services Tax, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues that have not been deposited with the appropriate authorities on account of any dispute.

However, there is a demand in Income Tax Act-1961, which has been explained below: -

According to the information and explanations given to us, there are disputed statutory dues relating to Income Tax which have not been deposited on account of disputes pending before the appropriate authorities.

- viii. According to the information and explanations given to us, no unrecorded transactions have been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (43 of 1961).
- ix. (a) In our opinion, the company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender during the year.
- (b) Company is not declared willful defaulter by any bank or financial institution or other lender.



- (c) According to the information and explanation given to us, term loans were applied for the purpose for which the loans were obtained.
- (d) According to the information and explanation given to us, funds raised on short term basis have not been utilized for long term purposes.
- (e) According to the information and explanation given to us, the company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.
- (f) According to the information and explanation given to us, the company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies.
- x. (a) According to the information and explanations given to us, the Company has not raised moneys by way of public offer (including debt instruments) during the year. Accordingly, reporting under clause 3(x)(a) of the Order is not applicable to the Company.
- (b) According to the information and explanation given to us and based on our examination of records, during the year, the Company has made preferential allotment of shares, which is in accordance with the requirements of Section 42 and Section 62 of the Companies Act, 2013 read with Rule 13 of the Companies (Share Capital and Debentures) Rules, 2014 and the funds raised have been used for the purposes for which the funds were raised. Company has not issued any convertible debentures (fully, partially or optionally convertible) during the year.
- xi. (a) Based upon the audit procedures performed for the purpose of reporting the true and fair view of the standalone financial statements and according to the information and explanations given to us, we report that no fraud by the Company or on the Company has been noticed or reported during the year.
- (b) According to information and explanations given to us, no report under sub-section (12) of Section 143 of the 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) As represented to us by the management, there were no whistleblower complaints received by the Company during the year.
- xii. According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, reporting under clause 3(xii) of the Order is not applicable to the Company.
- xiii. According to the information and explanations given to us, in our opinion, transactions with related parties are in compliance with Sections 177 and 188 of the Act. The details of such related party transactions have been disclosed in the standalone financial statements as required by the applicable Indian Accounting Standards.
- xiv. According to the information and explanations given to us, Sec 138 of companies' act, 2013 related to internal audit is not applicable on the company. Accordingly, reporting under clause 3(xiv) of the Order is not applicable to the Company.
- xv. According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not entered into any non-cash transactions with directors or persons connected with them during the year. Accordingly, provisions of Section 192 of the Companies Act, 2013 are not applicable to the Company.



- xvi. (a) The Company is required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934 and has Obtained the requisite registration as a non-banking financial institution under section 45 – IA of the Reserve Bank of India Act, 1934.
- (b) The Company has not conducted any Non – Banking Financial activities without a valid Certificate of registration from Reserve Bank of India as per the Reserve Bank of India Act, 1934.
- (c) According to the information and explanations given to us and based on our examination of the records, the Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India, accordingly, paragraph 3(xvi)(c) of the Order is not applicable.
- (d) According to information and explanations provided to us and based on our examination of records, the Company does not have any CIC in the group hence the reporting under clause 3(xvi)(d) of the Order is not applicable.
- xvii. According to the information and explanations given to us, the Company has not incurred any cash losses in the financial year and in the immediately preceding financial year.
- xviii. According to the records of the Company examined by us, and information and explanations given to us, there were no issues, objections or concerns raised by the outgoing auditors in their resignation letter.
- xix. According to the information and explanations given to us and 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 standalone financial statements, 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 that the Company is not capable of meeting its liabilities existing at the date of 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.
- xx. According to the Information and explanations given to us, Sec-135 of Companies act, 2013 related to CSR is not applicable on company, accordingly no comment has been included in respect of said clause under this report.
- xxi. The reporting under clause (xxi) is not applicable in respect of audit of standalone Ind AS financial statements of the Company. Accordingly, no comment has been included in respect of said clause under this report.

For M/S K M AGRAWAL GUPTA & CO
(Chartered Accountants)
FRN: 024418C

Manoj Kumar

CA Manoj Kumar
(Partner)
M. No. 536897
Place: Ghaziabad
Date: 20.05.2026



Annexure "B" to the Independent Auditor's Report

(Referred to in paragraph 2 (f) under 'Report on other legal and regulatory requirements' section of our report to the Members of **FOCUS INDUSTRIAL RESOURCES LIMITED** of even date)

Report on the internal financial controls over financial reporting 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 of **FOCUS INDUSTRIAL RESOURCES LIMITED** as at March 31, 2026, in conjunction with our audit of the Ind AS financial statements of the Company for the year ended on that date.

Management's responsibility for internal financial controls

The board of directors of the Company 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. 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, 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 internal financial controls over financial reporting of the Company 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") issued by the Institute of Chartered Accountants of India and the standards on auditing prescribed under Section 143 (10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls. 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 were 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 judgement, including the assessment of the risks of material misstatement in 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 control 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 Indian Accounting Standard (Ind AS). A company's internal financial control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with Indian Accounting Standard (Ind AS), and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (iii) 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 Ind AS 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 of 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 and according to the information and explanations given to us, the Company has, in all material respects, an adequate internal financial control system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 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 M/S K M AGRAWAL GUPTA & CO
(Chartered Accountants)

FRN: 024418C



CA Manoj Kumar
(Partner)

M. No. 536897

Place: Ghaziabad

Date: 20.05.2026

FOCUS INDUSTRIAL RESOURCES LIMITED**FOR THE YEAR ENDING AT 31ST MARCH, 2026**

STATUS	:	PUBLIC LIMITED COMPANY
ADDRESS	:	55, S/F, FIE, PATPARGANJ INDUSTRIAL AREA HASANPUR BUS DIPO OPPOSITE NEW DELHI, INDIA, 110092
CIN	:	L15319DL1985PLC021348
PAN/G.I.R NO.	:	AAACF1838N
DATE OF INCORPORATION	:	27.06.1985
ASSESSMENT YEAR	:	2026-27
FINANCIAL YEAR	:	2025-26

STATEMENT OF ASSESSABLE INCOME**1. INCOME FROM BUSINESS & PROFESSION**

Net Profit as per Profit & Loss Account	3,50,407	
Less: Income Considered Separately Under:- Income From Other Sources	2,310	3,48,097
Add: Depreciation as per Companies Act, 2013	63,162	63,162
		4,11,259
Less: Depreciation as per Income Tax Act, 1961	2,22,641	2,22,641
		1,88,618

2. INCOME FROM OTHER SOURCES

Dividend Income	2,310	2,310
		1,90,928

TAXABLE INCOME

Tax on Income @25%		47,732
Add:- Health & Education Cess @4%		1,909
Net Tax Payable 'A'		49,641

COMPUTATION OF TAX AS PER M.A.T. (U/S 115 IB)

Book Profit	3,50,407	3,50,407
		3,50,407

TAXABLE INCOME

Tax on Income @ 15%		52,561
Add: Surcharge @ 7%		-
Add: Health & Education Cess @4%		2,102
Net Tax Payable 'B'		54,663

Net Tax Payable, Case 'A' or Case 'B', whichever is Higher

Add: Interest u/s 234A		-
Add: Interest u/s 234B		-
Add: Interest u/s 234C		-

Total tax Payable

		54,663
Less: TDS Receivable as per 26AS		231
Balance Tax Payable/(Refundable)		54,895

FOCUS INDUSTRIAL RESOURCES LIMITED

(CIN: L15319DL1905PLC021340)

BALANCE SHEET AS AT MARCH 31, 2026

(Rupees in Thousand)

Particulars	Note No.	As At March 31, 2026	As At March 31, 2025
I. ASSETS			
1 Financial Assets			
(a) Cash and Cash Equivalents	1	11.911	93.694
(b) Bank Balances other than above	2	11.987	11.987
(c) Derivative Financial Instruments		-	-
(d) Receivables		-	-
(i) Trade Receivables		-	-
(ii) Other Receivables		-	-
(e) Loans and Advances	3	1,20,842.231	1,19,662.860
(f) Investments	4	87,566.000	87,566.000
(g) Other Financial Assets	5	7,298.910	7,296.600
2 Non-Financial Assets			
(a) Inventories	6	40.399	40.399
(b) Deferred Tax Assets (Net)	7	317.972	359.436
(c) Investment property		-	-
(d) Biological assets other than bearer plants		-	-
(e) Property, Plant and Equipment	8	180.737	243.899
(f) Capital work-in-progress		-	-
(g) Intangible Assets		-	-
(h) Goodwill		-	-
(i) Other Non-Financial Assets		-	-
Total Assets		2,16,270.146	2,15,274.875
II. LIABILITIES AND EQUITY			
A. LIABILITIES			
1 Financial Liabilities			
(a) Derivative Financial Instruments		-	-
(b) Payables	9	-	-
(i) Trade Payables		-	-
(i) Total outstanding dues of micro enterprises and small enterprises		687.349	381.649
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(ii) Other Payables		-	-
(i) Total outstanding dues of micro enterprises and small enterprises		-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		-	-
(c) Debt Securities		-	-
(d) Borrowings (Other than Debt Securities)	10	49.322	49.322
(e) Deposits		-	-
(f) Subordinated Liabilities		-	-
(g) Other Financial Liabilities (to be specified)	11	180.000	-
2 Non-Financial Liabilities			
(a) Current Tax Liabilities (Net)		-	-
(b) Provisions	12	3,401.941	3,354.873
(c) Deferred Tax Liabilities (Net)		-	-
(d) Other Non-Financial Liabilities (to be specified)	13	298.000	89.775
B. EQUITY			
(a) Equity Share capital	14	1,21,941.990	1,21,941.990
(b) Other Equity	15	89,711.544	89,457.265
Total Liabilities and Equity		2,16,270.146	2,15,274.875

See accompanying Notes to the Financial Statements 1-21

The accompanying notes form an integral part of the financial statements. As per our report of even date attached

As per our report of even date attached

UDIN: 26536897ZHAHMF7825

For M/s K M AGRAWAL GUPTA & CO.

(Chartered Accountant)

FRN: 024418C

CA Manoj Kumar
(Partner)

M.No.: 536897

Date: 20.05.2026

Place: Ghaziabad



For Focus Industrial Resources Limited

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

FOCUS INDUSTRIAL RESOURCES LIMITED

(CIN: L15319DL1985PLC021348)

STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(Rupees In Thousand)

Particulars	Note No.	As At March 31, 2026	As At March 31, 2025
(i) Revenue from Operations	16		
(ii) Interest Income		1,179.370	1,092.600
(iii) Dividend Income		2.310	2.100
(iv) Rental Income		-	-
(v) Rental Income		-	-
(vi) Net gain on derecognition of financial instruments under amortised cost category		-	-
(vii) Sale of products (including Excise Duty)		-	-
(viii) Sale of services		-	-
(ix) Others		-	-
(x) Total Revenue from Operations		1,181.680	1,094.700
(xi) Expenses			
(xii) Finance Costs	17	235.240	217.244
(xiii) Employee Benefit Expenses	18	63.162	116.170
(xiv) Depreciation and Amortisation	19	540.468	247.503
(xv) Other Expenses		838.870	580.917
(xvi) Total Expenses			
(xvii) Profit/ (Loss) before Extraordinary items and Tax		342.810	513.783
(xviii) Extraordinary Items	20	-7.597	10.545
(xix) Profit before Tax		350.407	503.238
(xx) Tax Expense			
Current Tax		54.663	93.332
Deferred Tax (Net)		41.464	37.510
(xxi) Net Profit After Tax		254.279	372.396
(xxii) Other Comprehensive Income			
(A) (i) Items that will not be reclassified to profit or (loss)		-	-
(ii) Income tax relating to items that will not be reclassified to profit or (loss)		-	-
Subtotal (A)		-	-
(B) (i) Items that will be reclassified to profit or (loss)		-	-
(ii) Income tax relating to items that will be reclassified to profit or (loss)		-	-
Subtotal (B)		-	-
Total Comprehensive Income (A + B)		-	-
(xxiii) Earnings Per Equity Share (Face value of Rs.10 per Share)	21		
Basic EPS (In Rs.)		0.02	0.03
Diluted EPS (In Rs.)		0.02	0.03

See accompanying Notes to the Financial Statements 1-21

The accompanying notes form an integral part of the financial statements. As per our report of even date attached

UDIN: 26536897ZHAHHF7825

For M/s K M AGRAWAL GUPTA & CO.

(Chartered Accountant)

FRN: 024418C

CA Manoj Kumar
(Partner)

M.No.: 536897

Date: 20.05.2026

Place: Ghaziabad



For Focus Industrial Resources Limited

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

FOCUS INDUSTRIAL RESOURCES LIMITED

(CIN: L15319DL1985PLC021348)

STATEMENT OF CASH FLOW FOR THE YEAR ENDED MARCH 31, 2026

(Rupees In Thousand)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
A. CASH FLOW FROM OPERATING ACTIVITIES:		
Net Profit before tax and extra ordinary items	350.407	372.396
Add/(Less): Adjustment of Non Cash Item		
Depreciation	63.162	116.170
(Profit)/Loss on Sale of Fixed Assets	-	-
Provision for Dimnution on the Value of Standard Assets	(7,596.57)	10.545
Interest Income	-	-
Interest & Finance Charges	-	-
Ind AS Adjustment due to Employee Benefit Expenses	-	-
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	405.972	499.111
Add/(Less): ADJUSTMENTS FOR WORKING CAPITAL CHANGES:		
Decrease/(Increase) in Trade Receivables	-	-
Decrease/(Increase) in Inventories	-	-
Increase/(Decrease) in Trade Payables	305.700	-85.238
Decrease/(Increase) in Other Financial Assets	-1,181.659	-1,064.464
Decrease/(Increase) in Other Non Current Assets	-	-0.235
Decrease/(Increase) in Other Current Assets	-	-
Decrease/(Increase) in Other Bank Balances	-	-
Increase/(Decrease) in Provisions	-	-
Increase/(Decrease) in Other non current financial liabilities	-	-
Increase/(Decrease) in Other financial liabilities	-441.682	-
Increase/(Decrease) in Other current liabilities	-	-
CASH GENERATED FROM OPERATING ACTIVITIES:	-28.305	-650.826
Direct Taxes Paid	54.663	130.842
NET CASH USED IN OPERATING ACTIVITIES	-82.968	-519.984
B. CASH FLOW FROM INVESTING ACTIVITIES:		
Sale of Fixed Assets	-	-
Purchase of Fixed Assets	-	-
Addition in Investment in Property	-	-
Interest Received during the year	-	-
NET CASH USED IN INVESTING ACTIVITIES	-	-
C. CASH FLOW FROM FINANCING ACTIVITIES:		
Interest & Finance Charges paid	-	-
Proceeds/(Repayment) of Non Current Borrowings	-	-
Proceeds/(Repayment) of Current Borrowings	-	-
Dividend Paid	-	-
Dividend Tax Paid	-	-
NET CASH USED IN FINANCING ACTIVITIES	-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	-82.968	-519.984
ADD: CASH AND CASH EQUIVALENTS (OPENING BALANCE)	105.681	625.665
CASH AND CASH EQUIVALENTS (CLOSING BALANCE)	22.713	105.681

UDIN: 26536897ZHAHHF7825

For M/s K M AGRAWAL GUPTA & CO.

(Chartered Accountant)

FRN: 024418C

CA Manoj Kumar
(Partner)

M.No.: 536897

Date: 20.05.2026

Place: Ghaziabad



For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

Dinesh Kumar Yadav
(Company Secretary)D Mamta Jindal
(Managing Director)
DIN: 00085096Sunny Sachdeva
(Director)
DIN: 11451316

Director

FOCUS INDUSTRIAL RESOURCES LIMITED

STATEMENT OF CHANGES IN EQUITY

(Rupees in Thousand)

Statement of Changes in Equity for the year ended March 31, 2026

A. EQUITY SHARE CAPITAL (Refer Note No. 15)

Particulars	Amount
Equity Shares of Rs.10 each Issued, Subscribed and Fully Paid Up	
As At April 1, 2025	1,21,941.990
Changes in equity Capital during the year	-
As At March 31, 2026	1,21,941.990

B. OTHER EQUITY (Refer Note no. 16)

Particulars	Reserves and Surplus				Total
	Securities Premium	Retained Earnings	General Reserve	Special Reserve U/S 45-1 C Of RBI Act 1934	
Balance As At April 1, 2025	81,294.660	2,215.787	3,604.666	2,342.152	89,457.265
Add: Profit for the year transferred to retained earnings		203.423	-	-	203.423
Transfer to Special reserve U/S 45 IC of RBI Act 1934		-	-	50.856	50.856
Diminution on value of Investments		-	-	-	-
Diminution on the Value of Standard Assets		-	-	-	-
Balance As At March 31, 2026	81,294.660	2,419.210	3,604.666	2,393.008	89,711.544

For Focus Industrial Resources Limited
For Focus Industrial Resources Limited

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316



Date: 20.05.2026
Place: Ghaziabad

FOCUS INDUSTRIAL RESOURCES LIMITED

Notes to Account:

(Rupees in Thousand)

NOTE NO. 1: 'CASH & CASH EQUIVALENTS'

Particulars	As At March 31, 2026	As At March 31, 2025
(i) Cash Balance		
Cash in Hand	11.911	93.694
Total	11.911	93.694

NOTE NO.2: 'BANK BALANCES OTHER THAN (1) ABOVE'

Particulars	As At March 31, 2026	As At March 31, 2025
(i) Balances with banks (In Current Accounts)	11.987	11.987
Total	11.987	11.987

NOTE NO. 3: 'LOANS AND ADVANCES'

Particulars	As At March 31, 2026	As At March 31, 2025
Other Loans		
Loan From Corporates (Annexure-1)	30,416.197	31,693.191
Loan From Others (Annexure-1)	90,426.034	87,969.669
Total	1,20,842.231	1,19,662.860

NOTE NO.4: 'INVESTMENTS'

Particulars	As At March 31, 2026			As At March 31, 2025		
	Amortised Cost	At Fair Value through Profit or Loss	Total	Amortised Cost	At Fair Value through Profit or Loss	Total
a. Government Securities - SLR	-	-	-	-	-	-
b. Mutual Funds	-	-	-	-	-	-
c. Others	87,566.000	-	87,566.000	87,566.000	-	87,566.000
Total	87,566.000	-	87,566.000	87,566.000	-	87,566.000
Details of Investment:						
(i) Investments outside India	-	-	-	-	-	-
(ii) Investments in India	87,566.000	-	87,566.000	87,566.000	-	87,566.000
Total	87,566.000	-	87,566.000	87,566.000	-	87,566.000

NOTE NO.5: 'OTHER FINANCIAL ASSETS'

Particulars	As At March 31, 2026	As At March 31, 2025
Security Deposits	11.060	11.060
TDS Receivable (old)	7,285.540	7,285.330
TDS Receivable (2025-26)	0.231	0.210
Dividend Receivable	2.079	-
Total	7,298.910	7,296.600

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited



Date: 20.05.2026
Place: Ghaziabad

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

Director

FOCUS INDUSTRIAL RESOURCES LIMITED

Notes to Account:

(Rupees in Thousand)

NOTE NO.6: 'INVENTORIES'

Particulars	As At March 31, 2026	As At March 31, 2025
Stock of Shares	40.399	40.399
Total	40.399	40.399

Details of Closing Stock:-

Details of Closing Stock of Shares	As At March 31, 2026		As at March 31, 2025	
	Numbers	Rupees	Numbers	Rupees
Astra Micro Wave Ltd	1050	30.100	1050	30.100
Sheee Precot Mills Ltd	70	10.299	70	10.299
Total	1,120	40.399	1,120	40.399

NOTE NO.9: 'PAYABLES'

Trade Payables

Particulars	As At March 31, 2026	As At March 31, 2025
i. Total outstanding dues of micro enterprises and small enterprises	-	-
ii. Total outstanding dues of creditors other than micro enterprises and small enterprises	687.349	381.649
Total	687.349	381.649

The information as required to be disclosed under the Micro, Small and Medium Enterprises Development Act, 2006 has been determined to the extent such parties have been identified on the basis of Information available with the Company. The amount of principal and interest outstanding during the year is given below.

Particulars	As At March 31, 2026	As At March 31, 2025
a) Amount due but unpaid as at the year end	687.349	381.649
b) Amount paid after appointed date during the year	-	-
Total	687.349	381.649

NOTE NO.10: 'BORROWINGS OTHER THAN DEBT SECURITIES'

Particulars	As At March 31, 2026	As At March 31, 2025
A. Secured		
i. Borrowing In India	49.322	49.322
B. Unsecured		
i. Borrowing In India	-	-
Total	49.322	49.322



Date: 20.05.2026
Place: Ghaziabad

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

FOCUS INDUSTRIAL RESOURCES LIMITED

Notes to Account:

(Rupees in Thousand)

NOTE NO.11: 'OTHER FINANCIAL LIABILITIES'

Particulars	As At March 31, 2026	As At March 31, 2025
TDS Payable	-	-
Salaries payable	180.000	-
Total	180.000	-

NOTE NO.12: 'PROVISIONS'

Particulars	As At March 31, 2026	As At March 31, 2025
Provision for Tax for current year	54.663	93.332
Provision for Income Tax earlier years	2,824.420	2,731.088
provision for Standard Assets	299.192	306.788
Provision for Investments	223.665	223.665
Total	3,401.941	3,354.873

NOTE NO.13: 'OTHER NON-FINANCIAL LIABILITIES'

Particulars	As At March 31, 2026	As At March 31, 2025
Audit Fee Payable	30.000	89.775
Loans & Advances from Director	268.000	-
Total	298.000	89.775

NOTE NO. 16: 'REVENUE FROM OPERATION'

Particulars	As At March 31, 2026			As At March 31, 2025		
	On Financial Assets Measured at Amortised Cost	Interest Income on Financial Assets classified at Fair Value through Profit or Loss	Total	On Financial Assets Measured at Amortised Cost	Interest Income on Financial Assets classified at Fair Value through Profit or Loss	Total
Interest Income	1,179.370	-	1,179.370	1,092.600	-	1,092.600
Dividend Income	2.310	-	2.310	2.100	-	2.100
Total	1,181.680	-	1,181.680	1,094.700	-	1,094.700

NOTE NO. 17: 'EMPLOYEE BENEFIT EXPENSES'

Particulars	As At March 31, 2026	As At March 31, 2025
Salaries and Wages	207.620	160.400
Employee Welfare	27.620	56.844
Total	235.240	217.244

Date: 20.05.2026
Place: Ghaziabad



For Focus Industrial Resources Limited
For Focus Industrial Resources Limited

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

FOCUS INDUSTRIAL RESOURCES LIMITED

Notes to Account:

(Rupees in Thousand)

NOTE NO. 14: 'Equity Share capital'

Particulars	As At March 31, 2026	As At March 31, 2025
Equity Share Capital		
Authorised Share Capital		
12500000 Equity Shares of Rs 10/- each	1,25,000.000	1,25,000.000
Total	1,25,000.000	1,25,000.000
Issued, Subscribed & Fully Paid Up Share Capital		
12194199 Equity Shares of Rs 10/- each fully paid up	1,21,941.990	1,21,941.990
Total	1,21,941.990	1,21,941.990

Reconciliation of the number of shares and amount outstanding at the beginning and at the end of the year:

Particulars	As at March 31, 2026		As at March 31, 2025	
	Number	Amount	Number	Amount
Shares outstanding at the beginning of the year	12194199	1,21,941.990	12194199	1,21,941.990
Add: Shares issued during the year	-	-	-	-
Less: Shares bought back during the year	-	-	-	-
Shares outstanding at the end of the year	12194199	1,21,941.990	12194199	1,21,941.990

Details of Equity Shareholders holding more than 5% shares in Equity Capital of the Company.

Name of Shareholder	As at March 31, 2026		As at March 31, 2025	
	No. of Shares held	% of Holding	No. of Shares held	% of Holding
Archit Jindal	1210000	9.92	1210000	9.92
Renu Jain	744364	6.10	744364	6.10
S.K Jain	802204	6.58	802204	6.58
Mamta Jindal	1095584	8.98	1095584	8.98
Pradeep Kumar Jindal(HUF)	967924	7.94	967924	7.94

The aforesaid disclosure is based upon percentages computed separately for class of shares outstanding as at the balance sheet date. As per records of the company, including its register of shareholders/members and other declaration received from shareholders regarding beneficial interest, the above shareholding represents both legal & beneficial ownership of shares.

Aggregate number of shares allotted as fully paid-up by way of Bonus Shares (During 5 years immediately preceding March 31, 2022) : NIL

Terms/Rights attached to Equity Shares

FIRL has one class of share referred to as equity shares having a face value of ` 10 each. Each shareholder is entitled to one vote per share held.
and dividends, if any, proposed by the Board of Directors subject to the approval of the shareholders at the ensuing Annual General Meeting.

Date: 20.05.2026
Place: Ghaziabad



For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

Director

FOCUS INDUSTRIAL RESOURCES LIMITED

Notes to Account:

(Rupees in Thousand)

NOTE NO.15: 'OTHER EQUITY'

(i) Security Premium

Particulars	As At March 31, 2026	As At March 31, 2025
Balance at the beginning of the year	81,294.660	81,294.660
Balance at the end of the year	81,294.660	81,294.660

(ii) Retained Earning

Particulars	As At March 31, 2026	As At March 31, 2025
Balance at the beginning of the year	2,215.787	1,917.870
Add: Profit for the period after Provision for Current Year Income Tax & Deffered Tax	203.423	297.917
Less: Transfer to Special reserve u/s 45-IC of RBI Act 1934	-	-
Balance at the end of the year	2,419.210	2,215.787

(iii) Reserve fund in terms of section 45-IC(1) of the Reserve Bank of India Act, 1934

Particulars	As At March 31, 2026	As At March 31, 2025
Balance at the beginning of the year	2,342.152	2,342.152
Add: Transferred during the year	50.856	-
Balance at the end of the year	2,393.008	2,342.152

(iv) General Reserve

Particulars	As At March 31, 2026	As At March 31, 2025
Balance at the beginning of the year	3,604.666	3,604.666
Balance at the end of the year	3,604.666	3,604.666

Nature and purpose of other equity .

(i) Securities premium

Securities premium is used to record the premium on issue of shares. It can be utilised only for limited purposes in accordance with the provisions of the Companies Act, 2013.

(ii) Retained earnings

Retained earnings represents the surplus in profit and loss account and appropriations

The Company recognises change on account of remeasurement of the net defined benefit liability/(asset) as part of retained earnings with separate disclosure, which comprises of:

1. Actuarial gains and losses;
2. Return on plan assets, excluding amounts included in net interest on the net defined benefit liability/(asset); and
3. Any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability/(asset).

(iii) Reserve fund in terms of section 45-IC(1) of the Reserve Bank of India Act, 1934

Reserve fund is created as per the terms of section 45-IC(1) of the Reserve Bank of India Act, 1934 as a statutory reserve

(iv) General reserve

Amounts set aside from retained profits as a reserve to be utilised for permissible general purpose as per Law.

Date: 20.05.2026
Place: Ghaziabad



For Focus Industrial Resources Limited

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

For Focus Industrial Resources Limited
Director

FOCUS INDUSTRIAL RESOURCES LIMITED

Notes to Account:

(Rupees in Thousand)

NOTE NO. 18: 'DEPRECIATION AND AMORTIZATION EXPENSES'

Particulars	As At March 31, 2026	As At March 31, 2025
Depreciation (As Per Note No. 9)	63.162	116.170
Total	63.162	116.170

NOTE NO. 19: 'OTHER EXPENSES'

Other Expenses consist of the following:

Particulars	As At March 31, 2026	As At March 31, 2025
Repair & Maintenances	24.860	23.670
Telephone Expenses	17.630	24.796
Travelling & Conveyance	72.640	64.400
Auditors' Remuneration	30.000	30.000
R.O.C. Fee	305.700	0.000
Books & Periodicals	1.640	1.600
Postage & Telephone	6.320	5.910
Printing & Stationary	1.980	0.608
Petrol	12.660	32.570
Electricity	28.630	24.600
Miscellaneous Expenses	18.740	18.910
Car Insurance	19.668	20.439
Total	540.468	247.503

NOTE NO. 20: EXCEPTIONAL ITEMS

Particulars	As At March 31, 2026	As At March 31, 2025
Contingent Provision on Standard Assets @0.25%	-7.597	10.545
Total	-7.597	10.545

NOTE NO. 21: 'EARNING PER SHARE (EPS)'

Particulars	As At March 31, 2026	As At March 31, 2025
Profit/ (Loss) for the period (Rupees)	254.279	372.396
Weighted average number of shares used in the calculation of EPS (Number)	12194199	12194199
Weighted average number of Diluted Equity Shares outstanding (Number)	12194199	12194199
Face value of per share (Rs.)	10	10
Earning Per Share (EPS):		
Basic EPS (Rs.)	0.02	0.03
Diluted EPS (Rs.)	0.02	0.03

NOTE NO. 22: 'SEGMENT REPORTING'

The Company's main business is to provide Corporate loans. All other activities of the Company revolve around the main business. As such, there are no separate reportable segments, as per the Ind AS 108 "Operating Segments" specified under section 133 of the Companies Act, 2013.



Date: 20.05.2026
Place: Ghaziabad

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

Dinesh Kumar Yadav
Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
Sunny Sachdeva
(Director)
DIN: 11451316

Director
Director

FOCUS INDUSTRIAL RESOURCES LIMITED**Notes to Account:****NOTE NO.7: 'DEFERRED TAX ASSETS/ (LIABILITIES)'****(Rupees in Thousand)**

Particulars	As At March 31, 2026
Statement Showing Calculation of Deferred tax for the year ended 31.03.2026	
	26%
WDV OF FIXED ASSET AS PER INCOME TAX ACT AS ON 31.03.2026	1,403.706
WDV OF FIXED ASSET AS PER COMPANIES ACT AS ON 31.03.2026	180.737
	1,222.968
LESS: LOSS AS PER INCOME TAX ACT WRITTEN OFF	-
LESS: INCREASE/ (DECREASE) IN VALUE OF ASSET (T/F TO RETAINED EARNINGS)	-
	1,222.968
DEFERRED TAX ASSET/ (LIABILITY) AS ON 31.03.2026	317.972
DEFERRED TAX ASSET/ (LIABILITY) AS ON 31.03.2025	359.436
DEFERRED TAX ASSET/(LIABILITY) PROVISION FOR YEAR ENDED 31.03.2026	-41.464

Date: 20.05.2026
Place: Ghaziabad



Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

Director

FOCUS INDUSTRIAL RESOURCES LIMITED

NOTE NO.9: 'PROPERTY, PLANT AND EQUIPMENT (TANGIBLE ASSETS)'

(Rupees in Thousand)

Particulars	Gross Block			Depreciation			Net Block	
	As At 01.04.2025	Additions	As At 31.3.2026	As At 01.04.2025	For the year	As At 31.3.2026	As At 01.04.2025	As At 31.3.2026
Computers	364,000	-	364,000	364,000	-	364,000	-	-
Vehicles	8,167,541	-	8,167,541	8,167,541	-	8,167,541	-	-
Motor Cycles	129,169	-	129,169	129,169	-	129,169	-	-
Air Conditioners	330,000	-	330,000	330,000	-	330,000	-	-
Security Systems	322,000	-	322,000	322,000	-	322,000	-	-
Telephones	130,000	-	130,000	130,000	-	130,000	-	-
Refrigerators	72,000	-	72,000	72,000	-	72,000	-	-
Microwaves	17,000	-	17,000	17,000	-	17,000	-	-
Water Purifiers	37,500	-	37,500	37,500	-	37,500	-	-
Office Furniture	1,047,200	-	1,047,200	833,375	55,595	888,970	213,825	158,231
Electrical Fittings	179,000	-	179,000	153,962	6,510	160,472	25,038	18,528
Fans	36,000	-	36,000	30,964	1,058	32,022	5,036	3,978
Printers	66,000	-	66,000	66,000	0,000	66,000	-	-
SUB TOTAL	10,897,410	0,000	10,897,410	10,653,511	63,162	10,716,673	243,899	180,737
TOTAL	10,897,410	0,000	10,897,410	10,653,511	63,162	10,716,673	243,899	180,737
PREVIOUS YEAR	10,897,410	0,000	10,897,410	10,653,511	63,162	10,716,673	243,899	180,737

DESCRIPTIONS	Rate of Dep.	WDV as on 01.04.2025	Additions / (Deletion) during the Year			TOTAL	Depreciation for the Year	WDV as on 31.03.2026
			Held for 180 days or more	Held for less than 180 days	Sale / Adjustment			
Buildings	10.0%	465,816	-	-	-	465,816	46,582	419,234
Plant & Machinery	40.0%	7,919	-	-	-	7,919	3,168	4,751
Plant & Machinery	15.0%	1,152,612	-	-	-	1,152,612	172,892	979,720
Total		1,626,346	-	-	-	1,626,346	222,641	1,403,706

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

Date: 20.05.2026
Place: Ghaziabad



Addition Disclosures

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Proposed Dividends		
The amount of dividends proposed to be distributed to equity and preference shareholders for the period and the related amount per share shall be disclosed separately. Arrears of fixed cumulative dividends on preference shares shall also be disclosed separately.		
Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Where in respect of an issue of securities made for a specific purpose, the whole or part of the amount has not been used for the specific purpose at the Balance Sheet date, there shall be indicated by way of note how such unutilized amounts have been used or invested		
Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Where the company has not used the borrowings from banks and financial institutions for the specific purpose for which it was taken at the balance sheet date, the company shall disclose the details of where they have been used.	No	No
Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
If, in the opinion of the Board, any of the assets other than Property, Plant and Equipment, Intangible Assets and non-current investments do not have a value on realization in the ordinary course of business at least equal to the amount at which they are stated, the fact that the Board is of that opinion, shall be stated	NA	NA
Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Loans or Advances in the nature of loans are granted to promoters, Directors, KMPs and the related parties (as defined under Companies Act, 2013,) either severally or jointly with any other person, that are repayable on demand or without specifying the terms of repayment Amount : Promoters Directors KMP's Related Parties Percentage to Total Loans and Advances in the nature of loans Promoters Directors KMP's Related Parties	NIL	NIL
Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Details of Benami Property held Where any proceedings have been initiated or pending against the company for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (45 of 1988) and the rules made thereunder, the company shall disclose the following: Details of such property, including year of acquisition, Amount thereof, Details of Beneficiaries, If property is in the books, then reference to the item in the Balance Sheet, If property is not in the books, then the fact shall be stated with reasons, Where there are proceedings against the company under this law as an abettor of the transaction or as the transferor then the details shall be provided, Nature of proceedings, status of same and company's view on same	NA	NA



For Focus Industrial Resources Limited

Director

For Focus Industrial Resources Limited

Director

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Borrowings on Security of current assets Where the Company has borrowings from banks or financial institutions on the basis of security of current assets, it shall disclose the following:- (a) whether quarterly returns or statements of current assets filed by the Company with banks or financial institutions are in agreement with the books of accounts. (b) if not, summary of reconciliation and reasons of material discrepancies, if any to be adequately disclosed.	Yes	Yes
Wilful Defaulter Where a company is a declared wilful defaulter by any bank or financial institution or other lender, following details shall be given: (a) Date of declaration as wilful defaulter, (b) Details of defaults (amount and nature of defaults)	No	No
Relationship with Struck off Companies Where the company has any transactions with companies struck off under section 248 of the Companies Act, 2013 or section 560 of Companies Act, 1956, the Company shall disclose the following details:- Name / Nature of Transactions / Relationship 1. 2. 3. 4.	No Balance Outstanding	No Balance Outstanding
Registration of charges or satisfaction with Registrar of Companies Where any charges or satisfaction yet to be registered with Registrar of Companies beyond the statutory period, details and reasons thereof shall be disclosed.	No	No
Compliance with number of layers of companies Where the company has not complied with the number of layers prescribed under clause (87) of section 2 of the Act read with Companies (Restriction on number of Layers) Rules, 2017, the name and CIN of the companies beyond the specified layers and the relationship/extent of holding of the company in such downstream companies shall be disclosed. Name : CIN Relationship Shareholding in such subsidiary Name : CIN Relationship Shareholding in such subsidiary	NA	NA



For Focus Industrial Resources Limited

Mamta Lidal
Director

For Focus Industrial Resources Limited

[Signature]
Director

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Compliance with approved Scheme(s) of Arrangements Where any Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013, the Company shall disclose that the effect of such Scheme of Arrangements have been accounted for in the books of account of the Company in accordance with the Scheme' and in accordance with accounting standards' and deviation in this regard shall be explained.	NA	NA
Related Party and its Transaction (Pursuant to Ind AS 24) There is no any related party and related party transactions.	NA	NA
Utilisation of Borrowed funds and share premium (A) Where company has advanced or loaned or invested funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding (whether recorded in writing or otherwise) that the Intermediary shall (i) 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 (ii) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries; (I) date and amount of fund advanced or loaned or invested in Intermediaries with complete details of each Intermediary. (II) date and amount of fund further advanced or loaned or invested by such Intermediaries to other intermediaries or Ultimate Beneficiaries along with complete details of the ultimate beneficiaries. (III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries (IV) declaration that relevant provisions of the Foreign Exchange Management Act, 1999 (42 of 1999) and Companies Act has been complied with for such transactions and the transactions are not violative of the Prevention of Money-Laundering act, 2002 (15 of 2003). (B) Where a company has 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 (i) 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 (ii) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries, the company shall disclose (I) date and amount of fund received from Funding parties with complete details of each Funding party. (II) date and amount of fund further advanced or loaned or invested other intermediaries or Ultimate Beneficiaries along with complete details of the other intermediaries or ultimate beneficiaries. (III) date and amount of guarantee, security or the like provided to or on behalf of the Ultimate Beneficiaries	NA	NA

Date: 20.05.2026
Place: Ghaziabad



For and on behalf of the Board
For Focus Industrial Resources Limited

[Signature]
For Focus Industrial Resources Limited

Dinesh Kumar Yadav
(Company Secretary)

[Signature]
Mamta Jindal
(Managing Director)
DIN: 00085096

[Signature]
Sunny Sachdeva
(Director)
DIN: 11451316

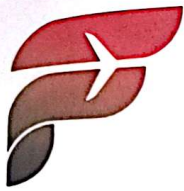
KEY RATIO'S

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025	Variance	Expalanation of Difference
	Rs.	Rs.	Rs.	Rs.
(a) Current Ratio	1.61	1.95	(0.17)	NA
- Current Assets	73.63	74.43		
- Current Liabilities	45.67	38.26		
(b) Debt-Equity Ratio	0.00	0.00	NA	NA
- Long Term Debt	0.49	0.49		
- Shareholders Equity	2116.54	2113.99		
(c) Debt Service Coverage Ratio	NA	NA	NA	NA
(d) Return on Equity Ratio	0.12	0.18	NA	NA
- Net Profits after taxes - Preference Dividend (if any)	2.54	3.72		
- Average Shareholder's Equity	2116.54	2113.99		
(e) Inventory turnover ratio	NA	NA	NA	NA
(f) Trade Receivables turnover ratio	NA			
- Net Credit sales				
- Average Trade Debtors / Accounts receivable				
(g) Trade payables turnover ratio,	NA			
- Net Credit Purchases				
- Average Trade Payables				
(h) Net capital turnover ratio,	NA			
- Net Sales				
- Average Working Capital				
(i) Net profit ratio,	21.56	34.08	NA	NA
- Net profit	2.54	3.72		
- Net Sales	11.79	10.93		
(j) Return on Capital employed,	0.17	0.24	NA	NA
- Earnings Before Interest and tax	3.50	5.03		
- Capital employes	2117.03	2114.49		

In terms of our audit report of even date attached

Date: 20.05.2026
Place: GhaziabadFor and on behalf of the Board
PAWANSUT HOLDINGS LIMITEDDinesh Kumar Yadav
(Company Secretary)Mamta Jindal
(Managing Director)
DIN: 00085096Sunny Sachdeva
(Director)
DIN: 11451316

Director



FOCUS INDUSTRIAL RESOURCES LIMITED

M/S FOCUS INDUSTRIAL RESOURCES LIMITED

NOTES TO THE IND AS FINANCIAL STATEMENTS FOR THE YEAR ENDED 31.03.2026

I. SIGNIFICANT ACCOUNTING POLICIES

A. Basis Of Preparation of Ind AS Financial Statements

The financial statements of the company have been prepared under the historical cost convention, in accordance with Indian accounting standard (Ind AS). The company has prepared these financial statements to comply in all material respects with the Indian accounting standards notified under the Companies (Accounts) Rules, 2014, and the relevant provisions of the Companies Act, 2013, to the extent applicable and the guidance notes, standards issued by the Institute of Chartered Accountants of India. Accounting policies have been consistently applied except where a newly issued Indian accounting standard is initially adopted or a revision to an existing Indian accounting standard required a change in the accounting policy hitherto in use.

B. Use Of Estimates

The preparation of financial statements in conformity with Indian Accounting Standard requires the management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities and the disclosure of contingent liabilities, at the end of the reporting period. Although these estimates are based on the management's best knowledge of current events and actions, uncertainty about these assumptions and estimates could result in the outcomes requiring a material adjustment to the carrying amounts of assets or liabilities in future periods.

Accounting estimates could change from period to period. Actual results could differ from those estimates. Appropriate changes in estimates are made as management becomes aware of changes in circumstances surrounding the estimates. Changes in estimates are reflected in the financial statements in the period in which changes are made and, if material, their effects are disclosed in the notes to the financial statement.

C. Current Versus Non-Current Classification

The Company presents assets and liabilities in the balance sheet based on current/ non-current classification. An asset is treated as current when it is:-

- Expected to be realized or intended to be received or consumed in normal operating cycle.
- Held primarily for the purpose of rendering Services.
- Expected to be realized within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting period.



For Focus Industrial Resources Limited

Mamta Lidal

For Focus Industrial Resources Limited

[Signature]

Registered Office: 55, 2nd Floor,

FIE, Patparganj, Industrial Area, Op. Hasanpur Bus Dipo, New Delhi - 110092

Mob.: 8800825682 | E-mail: focusindustrialtd@gmail.com | Web.: www.focusindustrial.in

Loan and Advances which are expected to be realized within 12 months from the reporting date shall be classified as current. Outstanding more than 12 months shall be shown as non-current only unless efforts for its recovery have been made and it is likely that payment shall be received within 12 months from the reporting date. A judicious decision shall be taken by units in this regard.

A liability is current when:

- It is expected to be settled in normal operating cycle,
- It is held primarily for the purpose of rendering services.
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting period.

A Liability shall be classified as short term loans and advances if it is in respect of the amount due on account of goods purchased or services received in the normal course of business.

Loan and Advances which are expected to be settled within 12 months from the reporting date shall be shown as current.

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

D. Tangible Fixed Assets, Intangible Assets And Capital Work In Progress

Fixed assets are stated at cost, after reducing accumulated depreciation and impairment up to the date of the Balance Sheet. Direct costs are capitalized until the assets are ready for use and include financing costs relating to any borrowing attributable to acquisition of construction of those fixed assets which necessarily take a substantial period of time to get ready for their intended use. Capital work in progress includes the cost of fixed assets that are not yet ready for their intended use. Intangible assets, if any, are recorded at the consideration paid for acquisition of such assets and are carried at cost less accumulated amortization and impairment.

E. Depreciation

Depreciation on fixed assets is determined based on the estimated useful life of the assets using the Straight Line method as prescribed under the Division II of schedule III to the Companies Act, 2013. Individual assets costing less than Rs. 5000.00 or less are depreciated within a year of acquisition. Depreciation on assets purchased/sold during the period is proportionately charged. Leasehold land is amortized on a straight line basis over the period of lease. Intangible assets, if any, are amortized over their useful life on a straight line method.

F. Employee Benefits

Short Term benefits are recognized as an expense at the undiscounted amount in the statement of Profit and Loss of the year in which related service is rendered. Retirement benefits in form of gratuity, leave encashment etc. will be accounted for on accrual basis. The company has not incurred any liabilities in this respect till the end of the year. Provisions of Employees' Provident Fund and Miscellaneous Provisions Act and Payment of gratuity act are not applicable to the company. However, there is no liability accrued in this respect as on the end of the financial year.



For Focus Industrial Resources Limited

Namita Midyal
Director

For Focus Industrial Resources Limited

[Signature]
Director

G. Investments

Investments, which are readily realizable and intended to be held for not more than one year from the date on which such investments are made, are classified as current investments. All other investments are classified as long term investments. Current investments are carried in the financial statements at lower of cost and fair value determined on an individual investment basis. Long term investments are carried at cost. However, provision for diminution in value is made to recognize a decline other than temporary in the value of the investments.

On disposal of an investment, the difference between its carrying amount and net disposal proceeds is charged or credited to the statement of profit and loss.

H. Revenue Recognition

Revenue is recognized to the extent that it is probable that the economic benefits will flow to the company and the revenue can be reliably measured.

- i. Interest income is recognized in the statement of profit and loss on an accrual basis. In case of Non-Performing Assets (NPA) interest income is recognized upon realization as per the RBI Guidelines. Interest accrued and not realized before the classification of the asset as an NPA is reversed in the month in which the loan is classified as NPA.
- ii. Upfront /processing fees are recovered and recognized at the time of disbursement of loan / receipt.
- iii. Interest income on other deposits are recognized on a time proportion basis. Income from dividend is recognized in the statement of profit and loss when the right to receive is established.
- iv. Profit / Loss on disposal of an investment is recognized at the time of such sale / redemption and is computed based on weighted average cost

I. Income Taxes

Tax expenses comprise current and deferred tax. Current Income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date.

Deferred Income taxes reflect the impact of timing differences between taxable income and accounting income originating during the current year and reversal of timing differences for the earlier years. Deferred tax is measured using the tax rates and the tax laws enacted or substantively enacted at the reporting date.

Deferred tax liabilities are recognized for all taxable timing differences. Deferred tax assets are recognized for deductible timing differences only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. In situations where the company has unabsorbed depreciation or carry forward tax losses, all deferred tax assets are recognized only if there is virtual certainty supported by convincing evidences that they can be realized against future taxable profits. Deferred tax assets are reviewed at each reporting date.



For Focus Industrial Resources Limited
Mandita Wadai
Director

[Signature]
Director

According to the information and explanations given to us, there are disputed statutory dues relating to Income Tax which have not been deposited on account of disputes pending before the appropriate authorities.

Minimum Alternate Tax paid in a year is charged to the statement of profit and loss as current tax. The company recognizes MAT credit available as an asset only to the extent that there is convincing evidence that the company will pay normal income tax during the specified period, i.e., the period for which MAT credit is allowed to be carried forward. In the year in which the company recognizes MAT credit as an asset in accordance with the guidance note on accounting for credit available in respect of minimum alternate tax under the income tax act, 1961, the said asset is created by way of credit to the statement of profit and loss and shown as "MAT Credit Entitlement." The company reviews the "MAT credit entitlement" at each reporting date. There is Income-tax demand which has been raised by the Income-tax Department. No provision has been made in the accounts and the same has been disclosed as a contingent liability.

J. Material Events, Prior Period And Extraordinary Items

Prior period and extraordinary items and changes in accounting policies having material impact on the financial affairs of the company are disclosed.

Material events occurring after the Balance sheet date are taken in to cognizance.

K. Provisions And Contingent Liabilities

The company recognizes a provision when there is a present obligation as a result of a past event that probably requires an outflow of resources and a reliable estimate can be made of the amount of the obligation. A disclosure for a contingent liability is made when there is a present obligation that cannot be estimated reliably or a possible or present obligation that may, but probably will not, require an outflow of resources. Where there is a possible obligation or a present obligation that the likelihood of outflow of resources is remote, no provision or disclosure is made.

L. Borrowing Costs

Borrowing Cost, for the Loans and Advances obtained by the Company are recorded in the period in which it incurred the said cost.

Borrowing Cost incurred till the date of assets put to use are capitalized along with the cost of acquisition of Fixed Assets.

M. Impairment Of Assets

Fixed assets are tested for impairment if there is any indication of their possible impairment.

An impairment loss is recognized where the carrying amount of a fixed assets (or cash generating unit) exceeds its recoverable amount i.e. higher of value in use and net selling price.

N. Earnings Per Share

Earnings per share are calculated by dividing the net profit or loss after taxes for the period attributable to equity shareholders by the weighted average number of equity shares outstanding during the period.

For the purpose of calculating, diluted earnings per share, the net profit/ (loss) for the year attributable to equity shareholders and weighted average number of shares outstanding during the year are adjusted for the effects of dilutive potential equity shares.



For Focus Industrial Resources Limited For Focus Industrial Resources Limited

Mamta Indal
Director

[Signature]
Director

O. Cash Flow Statement

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

II. NOTES ON ACCOUNTS

- The previous year figures have been regrouped/ rearranged wherever considered necessary to correspond with the current year figures.
- There is no amount due to any Micro Small medium enterprises in terms of Micro Small and Medium Enterprises Development Act 2006.
- Earnings/expenditure in foreign currency**

Particulars	31.03.2026	31.03.2025
Income	Nil	Nil
Income from Operations		

iv. Payment to Auditors

Particulars	31.03.2026	31.03.2025
Audit Fees	30,000	30,000

v. Related Party Disclosure

Key Managerial Person:

Name	Directership
RAHUL	Director
MAMTA JINDAL	Managing Director
SATENDRAPRATAP JAESWAL	Director
RAM KISHAN SINGH	Director
SUNNY SACHDEVA	Additional Director
HARSHITA AGARWAL	Additional Director
RAJESH KUMAR	Additional Director

vi. Earnings Per Share

Particulars	31.03.2026	31.03.2025
Number of equity Shares considered as Basic outstanding at the end of the year	12194199	12194199
Number of equity Shares considered as weighted average outstanding at the end of the year	12194199	12194199
Weighted average effect of dilutive issue of shares/ stock options	0	0



For Focus Industrial Resources Limited For Focus Industrial Resources Limited

Mamta Jindal
Director

[Signature]
Director

Number of equity Shares considered as weighted average shares and potential shares outstanding	12194199	12194199
Net Profit/ Loss after Tax	2,54,279	3,72,396
EPS (Basic) (Rupees)	0.02	0.03
EPS (Diluted) (Rupees)	0.02	0.03

vii. Segment reporting

In the opinion of management, segment reporting as envisaged in Ind AS-108 is not applicable as the company is dealing in only one segment i.e. intermediary services.

- viii.** In the opinion of the board of directors all current assets, loans and advances and other assets are realizable in the ordinary course of business at least equal to the value at which they are stated. All known liabilities have been provided for.
- ix.** The company has not engaged in any Benami transaction and no proceeding have been initiated against the company.
- x.** The company has never been declared willful defaulter by Banks or any Financial Institution.
- xi.** The company is not liable for corporate social responsibility as its turnover does not cross the specified limit.
- xii.** The company has not any investment in Virtual Digital Currency.
- xiii.** The company has no relation or transaction with struck off companies.
- xiv.** No Scheme of Arrangements has been approved by the Competent Authority in terms of sections 230 to 237 of the Companies Act, 2013.
- xv.** The equity shares of the Company were delisted from Bombay Stock Exchange with effect from 16 June 2023. The management is taking necessary steps for relisting of the shares and related compliances are under process.

**For and on behalf of the Board,
M/S FOCUS INDUSTRIAL RESOURCES LIMITED**



Place: Delhi
Date: 20.05.2026

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00049715

Sunny Sachdeva
(Director)
DIN: 11451316