K M Agrawal Gupta & Co
Chartered Accountants

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
Contact us: +91-9990498968 | Tel: 0120-4559496 Office : +91-8851378996
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

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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.

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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;

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(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.

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

Place: Ghaziabad
Date: 20.05.2026

K M AGRAWAL GUPTA & CO
CA
FRN
024418C
Chartered Accountants

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.

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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.

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(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.

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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

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

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

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.

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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

K M AGRAWAL GUPTA & CO
CA
FRN
024418C
Chartered Accountants

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 Seprately 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 SORCES			
Dividend Income		2,310	2,310
	TAXABLE INCOME		**1,90,928**
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 JB)			
Book Profit		3,50,407	3,50,407
	TAXABLE INCOME		**3,50,407**
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			**54,663**
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: L15319DL1985PLC021348)

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		-	-
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		687.349	381.649
	(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 Liabilites(Net)		-	-
(b)	Provisions	12	3,401.941	3,354.873
(c)	Deffered 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: 26536897ZHAHHF7825

For M/s K M AGRAWAL GUPTA & CO.

(Chartered Accountant)

FRN: 024418C

K M AGRAWAL GUPTA & CO. FRN 024418C Chartered Accountants

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

Director

Director

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

CamScanner

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		-	-
(xiii)	Employee Benefit Expenses	17	235.240	217.244
(xiv)	Depreciation and Amortisation	18	63.162	116.170
(xv)	Other Expenses	19	540.468	247.503
(xvi)	**Total Expenses**		**838.870**	**580.917**
(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

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

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	Mamta Jindal	Sunny Sachdeva
(Company Secretary)	(Managing Director)	(Director)
	DIN: 00085096	DIN: 11451316

Director

Director

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

K M AGRAWAL GUPTA & CO
CA
FRN
024418C
Chartered Accountants

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

Director

Director

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

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-I 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		-	-	-	-
Dimunition 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

For Focus Industrial Resources Limited

Director

Date: 20.05.2026
Place: Ghaziabad

K M AGRAWAL GUPTA & CO
CA
FRN
024418C
Chartered Accountants

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. 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

Director

Director

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

Date: 20.05.2026
Place: Ghaziabad

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.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**

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited For Focus Industrial Resources Limited For Focus Industrial Resources Limited

K M AGRAWAL GUPTA & CO Chartered Accountants FRN 024418C

Director Director

Date: 20.05.2026
Place: Ghaziabad

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

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

Director

Director

Date: 20.05.2026
Place: Ghaziabad

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

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

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.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.

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

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. 18: 'DEPRECIATION AND AMORTIZATION EXPENSES'

Particulars	As At March 31, 2026	As At March 31, 2025
Depriciation (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 & Perodicals	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.

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

Date: 20.05.2026
Place: Ghaziabad

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

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

Date: 20.05.2026
Place: Ghaziabad

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Director

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

For Focus Industrial Resources Limited

Director

Director

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

Date: 20.05.2026
Place: Ghaziabad

K M AGRA... & CO
FRN 024418C
Chartered Accountants

Addition Disclosures

Particulars	For the year ended 31 March, 2026 Rs.	For the year ended 31 March, 2025 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 Rs.	For the year ended 31 March, 2025 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 Rs.	For the year ended 31 March, 2025 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 Rs.	For the year ended 31 March, 2025 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 Rs.	For the year ended 31 March, 2025 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 Rs.	For the year ended 31 March, 2025 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 abetter 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

K M AGRAWAL GUPTA & CO
CA
FRN 024418C
Chartered Accountants

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

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
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

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
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

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
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

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
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

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

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.
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

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
Related Party and its Transaction (Pursuant to Ind AS 24) There is no any related party and related party transactions.	NA	NA

Particulars	For the year ended 31 March, 2026	For the year ended 31 March, 2025
	Rs.	Rs.
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

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

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

Date: 20.05.2026
Place: Ghaziabad

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00085096

Sunny Sachdeva
(Director)
DIN: 11451316

Director

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 - Current Liabilities	73.63 45.67	74.43 38.26		
(b) Debt-Equity Ratio	0.00	0.00	NA	NA
- Long TermDebt - Shareholders Equity	0.49 2116.54	0.49 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) - Average Shareholder's Equity	2.54 2116.54	3.72 2113.99		
(e) Inventory turnover ratio	NA	NA	NA	NA
(f) Trade Receivables turnover ratio - Net Credit sales - Average Trade Debtors / Accounts receivable	NA			
(g) Trade payables turnover ratio, - Net Credit Purchases - Avergae Trade Payables	NA			
(h) Net capital turnover ratio, - Net Sales - Average Working Capital	NA			
(i) Net profit ratio,	21.56	34.08	NA	NA
- Net profit - Net Sales	2.54 11.79	3.72 10.93		
(j) Return on Capital employed,	0.17	0.24	NA	NA
- Earnings Before Interest and tax - Capital employes	3.50 2117.03	5.03 2114.49		

In terms of our audit report of even date attached

For and on behalf of the Board
PAWANSUT HOLDINGS LIMITED

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

Date: 20.05.2026
Place: Ghaziabad

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

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

Director

Director

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.

K M AGRAWAL GUPTA & CO Chartered Accountants FRN 024418C

For Focus Industrial Resources Limited

Mamta Lidal

For Focus Industrial Resources Limited

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.

K M AGRAWAL GUPTA & CO
FRN 024418C
Chartered Accountants

For Focus Industrial Resources Limited

Mamta Mittal

Director

For Focus Industrial Resources Limited

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.

K M AGRAWAL GUPTA & CO. Chartered Accountants FRN 024418C

For Focus Industrial Resources Limited
Director

For Focus Industrial Resources Limited
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 and 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.

K M AGRAWAL GUPTA & CO
CA
FRN 024418C
Chartered Accountants

For Focus Industrial Resources Limited

Director

For Focus Industrial Resources Limited

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

i. The previous year figures have been regrouped/ rearranged wherever considered necessary to correspond with the current year figures.

ii. There is no amount due to any Micro Small medium enterprises in terms of Micro Small and Medium Enterprises Development Act 2006.

iii. **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

K M AGRAWAL GUPTA & CO. FRN 024418C Chartered Accountants

For Focus Industrial Resources Limited

Mamta Jindal

Director

For Focus Industrial Resources Limited

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

K M AGRAWAL GUPTA & CO Chartered Accountants FRN 024418C

For Focus Industrial Resources Limited

For Focus Industrial Resources Limited

Director

Director

Place: Delhi
Date: 20.05.2026

Dinesh Kumar Yadav
(Company Secretary)

Mamta Jindal
(Managing Director)
DIN: 00049715

Sunny Sachdeva
(Director)
DIN: 11451316