May 23, 2026

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

Scrip ID/ Code:	FOCUS/543312
Subject:	Outcome of the Board Meeting held on Saturday, May 23, 2026
Reference No:	Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its Meeting held on today i.e. **Saturday, May 23, 2026,** at the registered Office of the Company situated at 703, Rajhans Complex, Nr. Kadiwala School, Ring Road, Surat-395002, Gujarat, have inter alia, discussed and approved the following major businesses:

1. Standalone Audited Financial Results for the Half Year and Year to date ended March 31, 2026, along with Auditor's Report thereon;

   A copy of Financial Results along with Auditor's Report and Declaration regarding audit report(s) with an unmodified opinion thereupon is enclosed herewith.

2. The Appointment of M/s Jariwala and Associates, Chartered Accountant, as an Internal Auditor for the financial year 2026-27 of the company.

   Details required under Regulation 30 of Listing Regulations read along with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are mentioned in **Annexure I**.

The above information is also available on the website of the Company at www.focusbsl.com.

The Board Meeting commenced at 04.00 p.m. and concluded at 04:50 p.m.

This is for your information and record.

Thanking You
Yours Faithfully,

For Focus Business Solution Limited

focus business solution limited

Anshul Mehra
Company Secretary & Compliance Officer
ACS No: 78188

Place: Surat

Details required under Regulation 30 of Listing Regulations read along with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023

Sr. No	Particulars	Details of Information
1	Reason for change viz. appointment, ~~resignation, removal, death or otherwise~~	Re-appointment of Internal Auditors for FY 2026-27
2	Date of Appointment	23rd May, 2026
3	Term of Appointment	M/s. Jariwala and Associates, Chartered Accountants, Surat being the Internal Auditors are appointed by the Board of Directors of the Company, to conduct the audit of the records of the Company for the financial year ending 31st March, 2027.
4	Brief Profile	CA Karan Jariwala, Proprietor of the firm M/s Jariwala and Associates, Chartered Accountants, brings over 16 years of experience in Direct Tax Laws, Internal and Statutory Audits, Financial Planning, and Taxation. He has in-depth expertise in handling assessment proceedings, including search cases, and represents clients before the Commissioner of Income Tax (Appeals). His proprietorship firm, established in 2010, offers services in audit, taxation (Income Tax, GST), corporate compliance, secretarial work, and valuation. The firm is known for its comprehensive and client-focused approach in corporate consultancy and chartered accountancy.
5	Disclosure of Relationships between director	NA

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A. H. CHEVLI B. Com., F.C.A.
Cell: 98253 64938
J. A. CHEVLI B. Com., F.C.A., D.I.S.A.(I.C.A.I.)
Cell: 90338 57745
D.H. KANSARIWALA B. Com., A.C.A.

KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS
2/1147, "UTKARSH" 1st Floor,
Opp. Sanghvi Hospital, Behind Centre Point,
Sagrampura, SURAT-395002.
Phone : 2364640-2364641
e-mail : kansariwala_chevli@hotmail.com

Independent Auditor's Report on the Half Yearly and Year to Date Audited Standalone Financial Results pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To
The Board of Directors of
FOCUS BUSINESS SOLUTION LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of Half Yearly and year to date standalone financial results of **Focus Business Solution Limited** (the "Company") for the half year and year ended **March 31, 2026** ("Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the reports of the other auditors on the separate audited financial statements, the Statement:

i. is presented in accordance with the requirements of the Listing Regulations in this regard; and

ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the half year and year ended **March 31, 2026**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" 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 financial statements

KANSARIWALA & CHEVLI CHARTERED ACCOUNTANTS FRN 123689W SURAT

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under the provisions of the Act and the Rules thereunder, 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.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 the Statement.

As part of an audit in accordance with SAs, we:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements 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 the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' 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 financial results 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

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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 Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the Company of which we are the independent auditors to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of the Company included in the Statement of which we are the independent auditors.

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.

Other Matters

The Statement includes the results for the half year ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited figures up to the end of the half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Kansariwala & Chevli
Chartered Accountants
Firm Reg. Number: 123689W

KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS
FRN
123689W
SURAT

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

Place: SURAT
Date: 23/05/2026

Focus Business Solution Ltd
CIN: L74140GJ2006PLC049345
Registered office: 703, Rajhans Complex, Nr. Kadilwala School, Ring Road, Surat -395002 Gujarat
Website: www.focusbsl.com Email id: focusbsl2006@gmail.com

Statement of Audited Standalone Financial Results for the Half Year and Year ended March 31, 2026

(₹ in Lakhs except EPS)

Sr. No.	Particulars	6 Months Ended			Year Ended	
		31.03.2026	30.09.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
I	Revenue from operations	1152.19	1258.69	1323.74	2410.88	2390.68
II	Other income	4.46	0.55	4.47	5.01	5.23
III	**Total Income (I+II)**	**1156.65**	**1259.24**	**1328.21**	**2415.89**	**2395.91**
IV	**Expenses:**					
	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00
	Purchases of Stock-in-trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00
	Employee benefits expense	275.97	270.18	255.54	546.15	487.42
	Financial costs	0.46	0.58	0.79	1.04	1.22
	Depreciation and amortisation expenses	21.04	28.13	33.67	49.17	56.26
	Other expenses	823.34	879.75	961.34	1703.09	1751.99
	Total expenses (IV)	**1120.81**	**1178.64**	**1251.34**	**2299.45**	**2296.89**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**35.84**	**80.60**	**76.87**	**116.44**	**99.02**
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	**Profit/(Loss) before tax (V-VI)**	**35.84**	**80.60**	**76.87**	**116.44**	**99.02**
VIII	**Tax expense:**					
	(1) Current tax	10.18	20.29	21.51	30.47	27.08
	(2) Deferred tax	-1.17	0.00	-2.14	(1.17)	(2.14)
	(3) Taxation of earlier year	0.00	0.00	0.00	0.00	0.00
IX	**Profit/(Loss) for the perid from continuing operations (VII-VIII)**	**26.83**	**60.31**	**57.50**	**87.14**	**74.08**
X	Profit/(Loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses of discountinued operations	0.00	0.00	0.00	0.00	0.00
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	0.00	0.00	0.00	0.00	0.00
XIII	**Profit/(Loss) for the period (IX+XII)**	**26.83**	**60.31**	**57.50**	**87.14**	**74.08**
XIV	**Other Comprehensive Income**					
	A (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	B (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00
	Total Other Comprehensive Income/Loss for the year	0.00	0.00	0.00	0.00	0.00
XV	**Total Comprehensive Income for the period (XIII+XIV)**	**26.83**	**60.31**	**57.50**	**87.14**	**74.08**
XVI	Paid-up Equity Share Capital (F.V. of Rs.10 each)	728.71	727.95	460.73	728.71	460.73
XVII	**Earning per equity share:**					
	(1) Basic	0.37	0.82	1.25	1.20	1.61
	(2) Diluted	0.37	0.82	1.25	1.20	1.61

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

focus business solution limited

Mohamedyaseen Muhammadbhai Nathani
Chairman & Managing Director
DIN: 02759578

Date: May 23 2026
Place: Surat

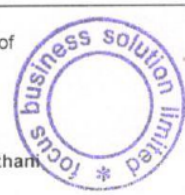
Focus Business Solution Ltd
CIN: L74140GJ2006PLC049345
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Statement of Standalone Assets and Liabilities for the Year ended March 31, 2026

(₹ in Lakhs)

Sr. No.	Particulars	As at year ended 31.03.2026 Audited	As at year ended 31.03.2025 Audited
(1)	**ASSETS**		
	Non-Current Assets		
	Property, Plant and Equipment	74.67	92.30
	Capital work-in-progress	0.00	0.00
	Other Intangible assets	0.00	0.00
	Intangible assets under development	0.00	0.00
	Financial Assets		
	(i) Investment	0.00	0.00
	(ii) Loans	8.90	13.74
	(iii) Others	0.00	0.00
	Deferred tax assets (net)	12.73	11.56
	Other non-current assets	0.00	0.00
	Total Non-Current Assets	**96.30**	**117.60**
(2)	**Current Assets**		
	Inventories	0.00	0.00
	Financial Assets		
	(i) Investments	31.97	175.46
	(ii) Trade receivables	480.84	354.24
	(iii) Cash and cash equivalents	32.06	33.94
	(iv) Bank balances other than cash and cash equivalents	233.39	74.74
	(v) Loans	20.38	58.10
	(vi) Others Financial Assest	0.00	0.00
	Current tax assets (net)	0.00	0.00
	Other current assets	0.00	0.00
	Total Current Assets	**798.64**	**696.48**
	Total Assets	**894.94**	**814.08**
	EQUITY AND LIABILITIES		
(1)	**Equity**		
	Equity Share Capital	728.71	460.73
	Other Equity	89.71	269.79
	Total Equity	**818.42**	**730.52**
(2)	**Liabilities**		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	8.71	13.90
	(ii) Other financial liablities	0.00	0.00
	Provisions	0.00	0.00
	Deferred tax liabilities (net)	0.00	0.00
	Other non-current liabilities	0.00	0.00
	Total Non-Current Liabilities	**8.71**	**13.90**
	Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Trade Payables:		
	- Total outstanding dues of micro enterprises and small enterprises	0.00	0.00
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	1.17	0.49
	(iii) Other financial liabilities	0.00	0.00
	Other current liabilities	0.44	32.30
	Provisions	66.20	36.87
	Current tax liabilities (net)	0.00	0.00
	Total Current Liabilities	**67.81**	**69.66**
	Total Liabilities	**76.52**	**83.56**
	Total Equity and Liabilities	**894.94**	**814.08**

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



Mohamedyaseen Muhammadbhai Nathani
Chairman & Managing Director
DIN: 02759578

Date: May 23 2026
Place: Surat

Focus Business Solution Ltd
CIN: L74140GJ2006PLC049345
Registered office: 703, Rajhans Complex, Nr. Kadilwala School, Ring Road, Surat -395002 Gujarat
Website: www.focusbsl.com Email id: focusbsl2006@gmail.com

Cash Flow Statement for the Year ended March 31, 2026

(₹ in Lakhs)

Particulars		Year ended	
		Audited	Audited
		31.03.2026	31.03.2025
Cash Flow from Operating Activities			
Net Profit Before Tax		**116.44**	**99.02**
Add: Depreciation		49.17	56.26
Interest & Finance Charges		1.04	1.22
		50.21	**57.48**
Less: Investment Income		0.00	0.00
Operating Profit before Working Capital Changes		**166.65**	**156.50**
Adjustment for Working Capital Changes			
(Increase) / Decrease in Debtors		(126.62)	44.26
(Increase) / Decrease in Short Term Loan & advances		59.14	17.15
Increase / (Decrease) in Other Current Liabilities		(1.84)	(34.69)
Increase / (Decrease) in Trade Payable		0.00	0.00
Cash From Operations		**(69.32)**	**26.72**
Direct Taxes Paid		51.89	66.35
		(121.21)	**(39.63)**
Net Cash Flow from Operating Activities	A	**45.44**	**116.88**
Cash Flow from Investing Activities			
Net Purchases of Fixed Assets		(31.53)	(61.69)
Increase in Other Non Current Assets		4.84	9.14
Decrease/(Increase) in Loans & Advances			
Net Cash Used in Investing Activities	B	**(26.69)**	**(52.55)**
Cash Flow from financing Activities			
Increase/(Decrease) in Long Term Borrowings		-5.19	-88.40
Issue of Shares		0.76	202.37
Interest & Finance Charges		(1.04)	(1.22)
Net Cash inflow from Financing Activities	C	**-5.47**	**112.75**
Net Cash Changes		13.28	177.08
Cash and Cash equivalents Opening		284.14	107.06
Cash and Cash equivalents Closing		**297.42**	**284.14**

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

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

focus business solution limited

Mohamedyaseen Muhammadbhai Nathani
Chairman & Managing Director
DIN: 02759578

Date: May 23 2026
Place: Surat

Notes:

1. The above Standalone Audited Financial Results for the Half Year and Year ended March 31, 2026, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their Meeting held on Saturday, May 23, 2026, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above Financials Results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, and relevant amendment rules issued thereafter.
3. The figures for the Half Year ended on March 31, 2026, are the balancing figures between the audited figures in respect of the full Financial Year ended March 31, 2026, and the published unaudited figures of the Year to date (Half Year) ended September 30, 2025, which were subjected to limited review report.
4. The Statutory Auditors have provided Standalone Audit Reports for the half year and Year ended March 31, 2026, with an unmodified option.
5. Earnings per share have been calculated on the weighted average of the Share Capital outstanding during the period/year.
6. The Company is not having any subsidiary, associate, or joint venture; therefore, it has prepared only standalone results, as the consolidation requirement does not apply to the Company.
7. The Company does not have any segment, so reporting as per Accounting Standard -17(AS-17 Segment Reporting) issued by ICAI is not applicable to the Company.
8. The aforesaid financial results are available on the website of the Company at www.focusbsl.com and also available on the website of the BSE limited at www.bseindia.com.

For Focus Business Solution Limited

Mohamedyaseen Muhammadbhai Nathani
Chairman & Managing Director
DIN: 02759578

Date: 23rd May, 2026
Place: Surat

May 23, 2026

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

Scrip ID/ Code: **FOCUS/543312**

Subject: **Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015 (as amended).**

Dear Sir/ Madam,

I, Mohammed Ilyas Shaikh, Chief Financial Officer of the Company, hereby declare that the Statutory Auditors of the Company, M/S Kansariwala & Chevli, Chartered Accountants (Firm Registration No. 123689W) have issued an Audit Report with an unmodified opinion on Standalone Audited Financial Results for the Half Year and Year to date ended March 31, 2026.

This declaration is given pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016.

Kindly take this on your record.

Thanking You

Yours Faithfully,

For Focus Business Solution Limited

Mohammed Ilyas Shaikh
Chief Financial Officer

Place: Surat

focus business solution limited.
the possibilities are infinite.

Focus Business Solution Limited.
CIN : L74140GJ2006PLC049345
Registered Office : 702 -703, Rajhans Complex, Nr, Nirmal Hospital, Ring Road, Surat - 395002. Tel.: +261 4002823
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