29th October, 2025

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

Scrip ID/ Code : FOCUS/543312
Sub : Outcome of Board Meeting held on 29th October, 2025
Reference No : Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you, that the Board of Directors of the Company at its meeting held on today, Wednesday, October 29, 2025, at the registered Office of the Company situated at 703, Rajhans Complex, Nr. Kadiwala School, Ring Road, Surat-395002, has inter-aila

1. Considered and approved the Unaudited Financial Results along with Limited review report for the half year ended 30.09.2025 and the same is attached herewith.

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

The Board Meeting was commenced at 5:00 p.m. and concluded at 6:15 p.m.

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

Thanking you,

Yours faithfully,

For FOCUS BUSINESS SOLUTION LIMITED

focus business solution limited

DINAL YASH LAKDAWALA
Digitally signed by DINAL YASH LAKDAWALA
Date: 2025.10.29 18:32:43 +05'30'

Dinal Kansadwala
Company Secretary & Compliance Officer
ACS No: 65092

H. B. KANSARIWALA B. Com., F.C.A.
Cell: 98251 18009
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.

INDIA

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

LIMITED REVIEW CERTIFICATE ON UNAUDITED FINANCIAL RESULTS OF FOCUS BUSINESS SOLUTION LIMITED FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025.

To
The Board of Directors of
FOCUS BUSINESS SOLUTION LIMITED

We have reviewed the accompanying statement of Unaudited Financial Result of M/s FOCUS BUSINESS SOLUTION LIMITED for the half year ended and year to date results for the period from 1st April, 2025 to 30th September, 2025. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

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

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

For, KANSARIWALA & CHEVLI
Chartered Accountants
Firm Registration No. 123689W

KANSARIWALA & CHEVLI
CHARTERED ACCOUNTANTS
FRN
123689W
SURAT

H.B.

(H. B. Kansariwala)
Partner
Membership No. 032429
Peer Review No. 011854
UDIN : 25032429BMLYTO6894

Place: SURAT
Date: 29/10/2025

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 Unaudited Standalone Financial Results for the Half Year on 30.09.2025

(₹ in Lakhs except EPS)

Sr. No.	Particulars	6 Months Ended			Year Ended	
		30.09.2025 Unaudited	31.03.2025 Audited	30.09.2024 Unaudited	31.03.2025 Audited	31.03.2024 Audited
I	Revenue from operations	1258.69	1323.74	1066.94	2390.68	2134.67
II	Other income	0.55	4.47	0.76	5.23	1.63
III	**Total Income (I+II)**	**1259.24**	**1328.21**	**1067.70**	**2395.91**	**2136.30**
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	270.18	255.54	231.88	487.42	344.69
	Financial costs	0.58	0.79	0.43	1.22	0.39
	Depreciation and amortisation expenses	28.13	33.67	22.59	56.26	46.64
	Other expenses	879.75	961.34	790.65	1751.99	1667.65
	Total expenses (IV)	**1178.64**	**1251.34**	**1045.55**	**2296.89**	**2059.37**
V	**Profit/(Loss) before exceptional items and tax (III-IV)**	**80.60**	**76.87**	**22.15**	**99.02**	**76.93**
VI	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII	**Profit/(Loss) before tax (V-VI)**	**80.60**	**76.87**	**22.15**	**99.02**	**76.93**
VIII	**Tax expense:**					
	(1) Current tax	20.29	21.51	5.57	27.08	20.72
	(2) Deferred tax	0.00	-2.14	0.00	(2.14)	(1.36)
	(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)**	**60.31**	**57.50**	**16.58**	**74.08**	**57.57**
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)**	**60.31**	**57.50**	**16.58**	**74.08**	**57.57**
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)**	**60.31**	**57.50**	**16.58**	**74.08**	**57.57**
XVI	Paid-up Equity Share Capital (F.V. of Rs.10 each)	727.95	460.73	459.96	460.73	399.96
XVII	**Earning per equity share:**					
	(1) Basic	0.82	1.25	0.36	1.61	1.37
	(2) Diluted	0.82	1.25	0.36	1.61	1.37

Notes:

1. The above Standalone results have been reviewed by Audit Committee and taken on record by the Board of Directors In their meeting held on October 29, 2025, on Wednesday. The Report of Statutory Auditors is being filed with the Bombay Stock Exchange and the same is available on Company's website.
2. The- Company does not have more than one reportable segmem in terms of AS (17) hence segment wise reporting Is not applicable under section 133 of with rule 7 of the Companies (Accoums) Rules. 2014
3. These results have been prepared in accordance with SEBi Listing Regulations and SEBI Circulars issued from time to time.
4. Previous year figure has been rearranged/ regrouped wherever necessary, to correspond with those of the current periods classifications.

Focus Business Solution Limited

Focus Business Solution limited

Mohamedyaseen Muhammadbhai Nathani
Chairman & Managing Director
DIN: 02759578

Date: October 29, 2025
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

Statement of Standalone Assets and Liabilities for the Half Year ended September 30, 2025

(₹ in Lakhs)

Sr. No.	Particulars	As at September 30, 2025	As at year ended 31.03.2025
		Unaudited	Audited
(1)	**ASSETS**		
	Non-Current Assets		
	Property, Plant and Equipment	71.62	92.30
	Capital work-in-progress	0.00	0.00
	Other Intangible assets	0.00	0.00
	Intangible assets under development		
	Financial Assets		
	(i) Investment	0.00	0.00
	(ii) Loans	0.00	13.74
	(iii) Others	0.00	0.00
	Deferred tax assets (net)	0.00	11.56
	Other non-current assets	0.00	0.00
	Total Non-Current Assets	**71.62**	**117.60**
(2)	**Current Assets**		
	Inventories	0.00	0.00
	Financial Assets		
	(i) Investments	105.97	175.46
	(ii) Trade receivables	499.80	354.24
	(iii) Cash and cash equivalents	32.78	33.94
	(iv) Bank balances other than cash and cash equivalents	45.43	74.74
	(v) Loans	105.51	58.10
	(vi) Others	0.00	0.00
	Current tax assets (net)	0.00	0.00
	Other current assets	0.00	0.00
	Total Current Assets	**789.49**	**696.48**
	Total Assets	**861.11**	**814.08**
	EQUITY AND LIABILITIES		
(1)	**Equity**		
	Equity Share Capital	727.95	460.73
	Other Equity	83.17	269.79
	Total Equity	**811.12**	**730.52**
(2)	**Liabilities**		
	Non-Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	11.37	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	**11.37**	**13.90**
	Current Liabilities		
	Financial Liabilities		
	(i) Borrowings	0.00	0.00
	(ii) Trade Payables:	0.00	0.00
	- Total outstanding dues of micro enterprises and small enterprises		
	- Total outstanding dues of creditors other than micro enterprises and small enterprises	23.01	0.49
	(iii) Other financial liablities	0.00	0.00
	Other current liabilities	0.00	32.30
	Provisions	15.61	36.87
	Current tax liabilities (net)	0.00	0.00
	Total Current Liabilities	**38.62**	**69.66**
	Total Liabilities	**49.99**	**83.56**
	Total Equity and Liabilities	**861.11**	**814.08**

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

Mohamedyaseen Muhammadbhai Nathani
Chairman & Managing Director
DIN: 02759578

Date: October 29, 2025
Place: Surat

Focus Business Solution Ltd
CIN: L74140GJ2006PLC049345
Registered office: 703, Rajhans Complex, Nr. Kadilwala School, Ring Road, Surat -395002 Gujarat
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Cash Flow Statement for the Half year ended September 30, 2025

(₹ in Lakhs)

Particulars		Year ended	
		Unaudited	Audited
		30.09.2025	31.03.2025
Cash Flow from Operating Activities			
Net Profit Before Tax		**80.60**	**99.02**
Add: Depreciation		28.13	56.26
Interest & Finance Charges		0.58	1.22
		28.71	**57.48**
Less Investment Income		0.00	0.00
Operating Profit before Working Capital Changes		**109.31**	**156.50**
Adjustment for Working Capital Changes			
(Increase) / Decrease in Debtors		-145.61	44.26
(Increase) / Decrease in Short Term Loan & advances		-47.99	17.15
Decrease/(Increase) in Loans & Advances		13.74	-34.69
Increase / (Decrease) in Other Current Liabilities		0.00	0.00
Increase / (Decrease) in Trade Payable		22.52	0.00
Cash From Operations		**-157.34**	**26.72**
Direct Taxes Paid		0.00	66.35
		-157.34	**-39.63**
Net Cash Flow from Operating Activities	A	**-48.03**	**116.87**
Cash Flow from Investing Activities			
Net Purchases of Fixed Assets		20.68	-61.69
Increase in Current Investment		-69.49	9.14
Increase in Other Non Current Assets		0.00	0.00
Net Cash Used in Investing Activities	B	**-48.81**	**-52.55**
Cash Flow from financing Activities			
Increase/(Decrease) in Long Term Borrowings		-2.53	-88.40
Issue of Shares		0.00	202.37
Interest & Finance Charges		-0.58	-1.22
Proceeds/(Repayment) : Long Term Borrowing		0.00	0.00
Net Cash inflow from Financing Activities	C	**-3.11**	**112.75**
Net Cash Changes		-99.95	177.07
Cash and Cash equivalents Opening		284.13	107.06
Cash and Cash equivalents Closing		**184.18**	**284.13**

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: October 29, 2025
Place: Surat