

# Integrated Filing — IndAS

## General information about company

Scrip Code	000000
NSE Symbol	FOCUS
MSEI Symbol	NOTLISTED
ISIN	INE93W01028
Name of company	FOCUS LIGHTING AND FIXTURES LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	27-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2026
Description of presentation currency	INR
Level of rounding used in financial results	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	The Company is primarily engaged in direct and contract manufacturing and accordingly the Company has only one reportable segment viz. manufacturing of products and therefore segment details are not provided.
Start date and time of board meeting	27-05-2026 15:30:00
End date and time of board meeting	27-05-2026 18:00:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of banks staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
Whether the company is a high value debt listed entity according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes
Latest Date on which RPT policy is updated	09-02-2026
Indicate Company website link for updated RPT policy of the Company	<a href="https://www.focuslightingandfixtures.com/focus_investor/policies/Policy%20for%20Related%20Party%20Transactions.pdf">https://www.focuslightingandfixtures.com/focus_investor/policies/Policy%20for%20Related%20Party%20Transactions.pdf</a>
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No

The disclosure for the default on loans and debt securities is not applicable to the Company for the quarter ended March 31, 2026.

## Financial Results Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A Date of start of reporting period	01-01-2026	01-04-2025
B Date of end of reporting period	31-03-2026	31-03-2026
C Whether results are audited or unaudited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone
<b>1</b>	<b>Income</b>	
Revenue from operations	5,792.99	18,011.14
Other income	(3.12)	126.12
<b>Total income</b>	<b>5,789.87</b>	<b>18,137.26</b>
<b>2</b>	<b>Expenses</b>	
(a) Cost of materials consumed	2,381.42	7,539.30
(b) Purchases of stock-in-trade	1,082.78	2,850.77
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(27.22)	(89.81)
(d) Employee benefit expense	699.21	2,799.84
(e) Finance costs	59.90	129.29
(f) Depreciation, depletion and amortisation expense	272.95	973.80
<b>Other Expenses</b>		
1 Other Expenses	967.51	3,167.38
<b>Total other expenses</b>	<b>967.51</b>	<b>3,167.38</b>
<b>Total expenses</b>	<b>5,436.55</b>	<b>17,370.57</b>
<b>3 Total profit before exceptional items and tax</b>	<b>353.32</b>	<b>766.69</b>
4 Exceptional items	0.00	(12.22)
<b>5 Total profit before tax</b>	<b>353.32</b>	<b>754.47</b>
6 Tax expense		

7	Current tax	110.05	254.64
8	Deferred tax	(15.86)	(13.36)
9	Total tax expenses	94.19	241.28
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	259.13	513.19
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	259.13	513.19
17	Other comprehensive income net of taxes	6.07	0.14
18	Total Comprehensive Income for the period	265.20	513.33
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	1,344.59	1,344.59
	Face value of equity share capital	2	2
27	Details of debt securities		
22	Reserves excluding revaluation reserve		0.00
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.39	0.76
	Diluted earnings (loss) per share from continuing operations	0.39	0.75
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
ii	Earnings per equity share		
	Basic earnings (loss) per share from continuing and discontinued operations	0.39	0.76
	Diluted earnings (loss) per share from continuing and discontinued operations	0.39	0.75
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Disclosure of notes on financial results		

#### Remarks

Debt equity ratio  
Debt service coverage ratio  
Interest service coverage ratio

#### Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars		Year ended (dd-mm-yyyy)	
	Date of start of reporting period	01-04-2025	
	Date of end of reporting period	31-03-2026	
	Whether results are audited or unaudited	Audited	
	Nature of report standalone or consolidated	Standalone	
<b>Assets</b>			
1	<b>Non-current assets</b>		
	Property, plant and equipment	3,672.36	
	Capital work-in-progress	3,150.89	
	Investment property	0.00	
	Goodwill	0.00	
	Other intangible assets	116.43	
	Intangible assets under development	0.00	
	Biological assets other than bearer plants	0.00	
	Investments accounted for using equity method	0.00	
	Non-current financial assets		
	Non-current investments	418.01	
	Trade receivables, non-current	0.00	
	Loans, non-current	376.67	
	Other non-current financial assets		
1	Other Non-current Financial Assets	85.69	
	Total of other non-current financial assets	85.69	
	Total non-current financial assets	880.37	
	Deferred tax assets (net)	250.01	
	Other non-current assets		
1	Other Non-current Assets	31.12	
	Total of other non-current assets	31.12	
	Total non-current assets	8,101.18	
2	<b>Current assets</b>		
	Inventories	5,026.52	
	Current financial asset		

	Current investments	0.00
	Trade receivables, current	3,906.24
	Cash and cash equivalents	66.02
	Bank balance other than cash and cash equivalents	0.00
	Loans, current	69.32
	Other current financial assets	
	Total of other current financial assets	
	Total current financial assets	4,041.58
	Current tax assets (net)	0.00
	Other current assets	
1	Other Current Assets	1,519.56
	Total of other current assets	1,519.56
	Total current assets	10,587.66
3	Non-current assets classified as held for sale	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00
	Total assets	18,688.84
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1,344.59
	Other equity	10,812.66
	Total equity attributable to owners of parent	12,157.25
	Non controlling interest	
	Total equity	12,157.25
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	890.68
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	
1	Other non-current financial liabilities	127.79
	Total of other non-current financial liabilities	127.79
	Total non-current financial liabilities	1,018.47
	Provisions, non-current	244.78
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	
1	Other non-current liabilities	0.00
	Total of other non-current liabilities	0.00
	Total non-current liabilities	1,263.25
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	1,016.32
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	2,114.23
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	282.20
	Total Trade payable	2,396.43
	Other current financial liabilities	
1	Other current financial liabilities	559.28
	Total of other current financial liabilities	559.28
	Total current financial liabilities	3,972.03
	Other current liabilities	1,200.21
1	Other current liabilities	1,200.21
	Total of other current liabilities	1,200.21
	Provisions, current	25.31
	Current tax liabilities (Net)	70.79
	Deferred government grants, Current	0.00
	Total current liabilities	5,268.34
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	6,531.59
	Total equity and liabilities	18,688.84
	Disclosure of notes on assets and liabilities	

Format for Reporting Segment wise Revenue, Results and Capital Employed along with the company results

**Amount in (Lakhs)**

Particulars	3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2026	01-04-2025
Date of end of reporting period	31-03-2026	31-03-2026

Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
1	<b>Segment Revenue (Income)</b>	
	(net sale/income from each segment should be disclosed)	
	Total Segment Revenue	
	Less: Inter segment revenue	
	Revenue from operations	
2	<b>Segment Result</b>	
	Profit (+) / Loss (-) before tax and interest from each segment	
	Total Profit before tax	
	i. Finance cost	
	ii. Other Unallocable Expenditure net off Unallocable income	
	Profit before tax	
3	(Segment Asset - Segment Liabilities)	
	Segment Asset	
	Total Segment Asset	
	Un-allocable Assets	null
	Net Segment Asset	null
4	Segment Liabilities	
	Segment Liabilities	
	Total Segment Liabilities	
	Un-allocable Liabilities	null
	Net Segment Liabilities	null
	Disclosure of notes on segments	

#### Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
A Date of start of reporting period	01-01-2026	01-04-2025
B Date of end of reporting period	31-03-2026	31-03-2026
C Whether results are audited or unaudited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone
<b>Other comprehensive income [Abstract]</b>		
1 Amount of items that will not be reclassified to profit and loss		
1 Actuarial Gain on Defined Plan Liability	0.19	0.19
2 Actuarial Loss on Defined Plan Liability	7.91	0.00
3 Income tax on Actuarial Loss	(1.98)	0.00
4 Income tax on Actuarial Loss	(0.05)	(0.05)
	Total Amount of items that will not be reclassified to profit and loss	6.07
2	Income tax relating to items that will not be reclassified to profit or loss	0.00
3	Amount of items that will be reclassified to profit and loss	
	Total Amount of items that will be reclassified to profit and loss	
4	Income tax relating to items that will be reclassified to profit or loss	0.00
5	Total Other comprehensive income	6.07

#### Cash flow statement, indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
A Date of start of reporting period	01-04-2025
B Date of end of reporting period	31-03-2026
C Whether results are audited or unaudited	Audited
D Nature of report standalone or consolidated	Standalone
<b>Statement of cash flows</b>	
<b>Cash flows from used in operating activities</b>	
	Profit before tax
	754.47
	Adjustments for reconcile profit (loss)
	Adjustments for finance costs
	129.29
	Adjustments for decrease (increase) in inventories
	(503.93)
	Adjustments for decrease (increase) in trade receivables, current
	(675.70)
	Adjustments for decrease (increase) in trade receivables, non-current
	0.00
	Adjustments for decrease (increase) in other current assets
	(555.03)
	Adjustments for decrease (increase) in other non-current assets
	(23.26)
	Adjustments for other financial assets, non-current
	(8.27)
	Adjustments for other financial assets, current
	77.54
	Adjustments for other bank balances
	0.00
	Adjustments for increase (decrease) in trade payables, current
	1,099.20
	Adjustments for increase (decrease) in trade payables, non-current
	0.00
	Adjustments for increase (decrease) in other current liabilities
	981.47
	Adjustments for increase (decrease) in other non-current liabilities
	0.00
	Adjustments for depreciation and amortisation expense
	973.80
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss
	0.00
	Adjustments for provisions, current
	16.61
	Adjustments for provisions, non-current
	60.26
	Adjustments for other financial liabilities, current
	209.26

Adjustments for other financial liabilities, non-current	(132.77)
Adjustments for unrealised foreign exchange losses gains	0.00
Adjustments for dividend income	0.00
Adjustments for interest income	0.00
Adjustments for share-based payments	0.00
Adjustments for fair value losses (gains)	0.00
Adjustments for undistributed profits of associates	0.00
Other adjustments for which cash effects are investing or financing cash flow	0.00
Other adjustments to reconcile profit (loss)	5.39
Other adjustments for non-cash items	0.00
Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
Total adjustments for reconcile profit (loss)	1,653.86
Net cash flows from (used in) operations	2,408.33
Dividends received	0.00
Interest paid	0.00
Interest received	0.00
Income taxes paid (refund)	305.90
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) operating activities	2,102.43
Cash flows from used in investing activities	
Cash flows from losing control of subsidiaries or other businesses	0.00
Cash flows used in obtaining control of subsidiaries or other businesses	0.00
Other cash receipts from sales of equity or debt instruments of other entities	0.00
Other cash payments to acquire equity or debt instruments of other entities	0.00
Other cash receipts from sales of interests in joint ventures	0.00
Other cash payments to acquire interests in joint ventures	0.00
Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
Proceeds from sales of property, plant and equipment	4.60
Purchase of property, plant and equipment	1,919.07
Proceeds from sales of investment property	0.00
Purchase of investment property	0.00
Proceeds from sales of intangible assets	0.00
Purchase of intangible assets	0.00
Proceeds from sales of intangible assets under development	0.00
Purchase of intangible assets under development	0.00
Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	0.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(24.18)
Net cash flows from (used in) investing activities	(1,938.65)
Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	65.28
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	(167.46)
Repayments of borrowings	51.00
Payments of lease liabilities	0.00
Dividends paid	(0.11)
Interest paid	0.00
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(129.29)
Net cash flows from (used in) financing activities	(282.36)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(118.58)
Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.00
Net increase (decrease) in cash and cash equivalents	(118.58)
Cash and cash equivalents cash flow statement at beginning of period	184.60
Cash and cash equivalents cash flow statement at end of period	66.02

Whether results are audited or unaudited

Audited

Declaration of unmodified opinion or statement on impact of audit qualification

Declaration of unmodified opinion

Auditor's opinion

Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results

Yes

Sr No.	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/s. Patwa And Shah	Yes	30-11-2027

Amount in (Lakhs)

## Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Additional disclosure of related party transaction loans, inter-corporate deposits, advances or investments need to be disclosed only once, during the report

Sr No.	Details of the party (listed entity/subsidiary) entering into the transaction		Details of the counterparty		Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments			Details of the investments	
	Name	PAN	Name	PAN								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure		Nature (loan/ advance/ intercorporate deposit/ investment )
1	Focus Lighting And Fixtures Limited		Opti Innovation N Lighting Solutions Private Limited		Enterprise over which Directors, KMP and relatives exercise significant influence	Loan		200.00	Loan given approved upto Rs. 2 Crore			0.00	94.78	99.52				Loan
2	Focus Lighting And Fixtures Limited		Opti Innovation N Lighting Solutions Private Limited		Enterprise over which Directors, KMP and relatives exercise significant influence	Any other transaction	Interest Charged on Loans		NIL			5.26	0.00	0.00				
3	Focus Lighting And Fixtures Limited		Plus Light Tech FZE		Wholly Owned Subsidiary	Any other transaction	Expenses Payable		NIL			0.00	30.69	30.69				
4	Focus Lighting And Fixtures Limited		Plus Light Tech FZE		Wholly Owned Subsidiary	Sale of goods or services			As per regulation 23(5) of SEBI (LODR), 2015, no omnibus approval is required for Wholly Owned Subsidiary			354.51	0.00	0.00				
5	Focus Lighting And Fixtures Limited		Plus Light Tech FZE		Wholly Owned Subsidiary	Any other transaction	Receivable (Advance Received)		NIL			0.00	494.61	(398.60)				
6	Focus Lighting And Fixtures Limited		Plus Light Tech FZE		Wholly Owned Subsidiary	Purchase of goods or services			As per regulation 23(5) of SEBI (LODR), 2015, no omnibus approval is required for Wholly Owned Subsidiary			75.63	0.00	0.00				
7	Focus Lighting And Fixtures Limited		Plus Light Tech FZE		Wholly Owned Subsidiary	Any other transaction	Payables		NIL			0.00	0.00	75.63				
8	Focus Lighting And Fixtures Limited		Focus Lighting And Fixtures PTE Limited		Wholly Owned Subsidiary	Loan		500.00	Loan given, approved upto Rs. 5 Crore			0.00	114.53	118.35				Loan
9	Focus Lighting And Fixtures Limited		Focus Lighting And Fixtures PTE Limited		Wholly Owned Subsidiary	Any other transaction	Interest Charged on Loans		NIL			3.81	0.00	0.00				
10	Focus Lighting And Fixtures Limited		Focus Lighting And Fixtures PTE Limited		Wholly Owned Subsidiary	Sale of goods or services			As per regulation 23(5) of SEBI (LODR), 2015, no omnibus approval is required for Wholly Owned Subsidiary			35.26	0.00	0.00				
11	Focus Lighting And Fixtures Limited		Focus Lighting And Fixtures PTE Limited		Wholly Owned Subsidiary	Any other transaction	Receivable		NIL			0.00	40.48	16.68				
12	Focus Lighting And Fixtures Limited		Shethvinod Lighting Private Limited		Enterprise over which Directors, KMP and relatives exercise significant influence	Any other transaction	Rent Paid	10.00	Approved upto Rs. 10 Lakhs			4.46	0.00	0.00				

13	Focus Lighting And Fixtures Limited	Shethvinod Lighting Private Limited	Enterprise over which Directors, KMP and relatives exercise significant influence	Any other transaction	Expenses Payable	10.00	Approved upto Rs. 10 Lakhs	0.00	0.68	0.68	
14	Focus Lighting And Fixtures Limited	Shethvinod Lighting Private Limited	Enterprise over which Directors, KMP and relatives exercise significant influence	Loan		1,200.00	Approved upto Rs. 12 Crore	18.00	0.00	0.00	Loan
15	Focus Lighting And Fixtures Limited	Shethvinod Lighting Private Limited	Enterprise over which Directors, KMP and relatives exercise significant influence	Any other transaction	Interest Charged on Loans		NIL	0.68	0.00	0.00	
16	Focus Lighting And Fixtures Limited	Shethvinod Lighting Private Limited	Enterprise over which Directors, KMP and relatives exercise significant influence	Any other transaction	Loan Given Repaid		NIL	18.68	0.00	0.00	
17	Focus Lighting And Fixtures Limited	Mr. Amit Sheth	Key Managerial Personnel	Remuneration		150.00	As approved by the shareholders	91.66	0.00	0.00	
18	Focus Lighting And Fixtures Limited	Mr. Amit Sheth	Key Managerial Personnel	Any other transaction	Expenses Receivable		NIL	0.00	6.65	6.65	
19	Focus Lighting And Fixtures Limited	Mrs. Deepali Sheth	Executive Director	Remuneration		70.00	As approved by shareholders	44.33	0.00	0.00	
20	Focus Lighting And Fixtures Limited	Ms. Khushi Sheth	Non-Executive Director	Any other transaction	Sitting fees		NIL	0.60	0.00	0.00	
21	Focus Lighting And Fixtures Limited	Ms. Khushi Sheth	Non-Executive Director	Remuneration			As approved by Nomination & Remuneration Committee, Audit Committee and Board of Directors	4.60	0.00	0.00	
22	Focus Lighting And Fixtures Limited	Ms. Shruti Seth	Key Managerial Personnel	Any other transaction	Expenses Reimbursement		NIL	0.05	0.00	0.00	
23	Focus Lighting And Fixtures Limited	Ms. Shruti Seth	Key Managerial Personnel	Any other transaction	Expenses Payable		NIL	0.00	0.00	0.00	
24	Focus Lighting And Fixtures Limited	Xandos Lighting And Fixtures Private Limited	Wholly Owned Subsidiary	Any other transaction	Receivable		NIL	0.00	30.89	55.30	
25	Focus Lighting And Fixtures Limited	Xandos Lighting And Fixtures Private Limited	Wholly Owned Subsidiary	Any other transaction	Reimbursement of expenses		NIL	24.41	0.00	0.00	
26	Focus Lighting And Fixtures Limited	Xandos Lighting And Fixtures Private Limited	Wholly Owned Subsidiary	Loan		350.00	Loan given approved upto Rs. 3.50 Crore	0.00	151.23	158.79	Loan
27	Focus Lighting And Fixtures Limited	Xandos Lighting And Fixtures Private Limited	Wholly Owned Subsidiary	Any other transaction	Interest Charged on Loans		NIL	8.39	0.00	0.00	
28	Focus Lighting And Fixtures Limited	Mr. Jigar Ghelani	Relative of Director	Remuneration		144.00	As approved by shareholders	64.46	0.00	0.00	
29	Focus Lighting And Fixtures Limited	Mr. Jigar Ghelani	Relative of Director	Loan		100.00	Loan approved upto Rs. 1 crore	23.26	15.19	23.26	Loan
30	Focus Lighting And Fixtures Limited	Mr. Jigar Ghelani	Relative of Director	Any other transaction	Loan Given Repaid		NIL	15.19	0.00	0.00	
31	Focus Lighting And Fixtures Limited	Mr. Jigar Ghelani	Relative of Director	Any other transaction	Reimbursement of Expenses		NIL	5.39	0.00	0.00	
32	Focus Lighting And Fixtures Limited	Mr. Jigar Ghelani	Relative of Director	Any other transaction	Expenses Payable		NIL	0.00	1.06	0.43	Loan
Total value of transaction during the reporting period								798.63			

Text Block