

General information about company					
Scrip code*	000000				
NSE Symbol*	FOCUS				
MSEI Symbol*	NOTLISTED				
ISIN*	INE593W01028				
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	12	11	2025		
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08	11	2025		
Description of presentation currency	INR				
Level of rounding	Lakhs				
Reporting Type	Quarterly				
Reporting Quarter	Second quarter				
Nature of report standalone or consolidated	Standalone				
Whether results are audited or unaudited for the quarter ended	Unaudited	For Current Quarter Only			
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited				
Segment Reporting	Geographical				
Description of single segment					
Start date and time of board meeting	12-11-2025	15	00	HH:MM	
End date and time of board meeting	12-11-2025	17	30	HH:MM	
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 bank's 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	
(III) 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	12-11-2025	
Indicate Company website link for updated RPT policy of the Company	https://www.focuslightingandfixtures.com/focus_investor/policies/Policy%20for%20Related%20Party%20Transactions.pdf	

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	<div>Add Notes</div>

Financial Results – Ind-AS			
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory.		
	For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	4507.88	8587.92
	Other income	32.57	56.02
	Total income	4540.45	8643.94
2	Expenses		
(a)	Cost of materials consumed	1901.81	3599.12
(b)	Purchases of stock-in-trade	634.94	1291.67
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	93.36	14.52
(d)	Employee benefit expense	662.22	1280.41
(e)	Finance costs	19.16	31.00
(f)	Depreciation, depletion and amortisation expense	235.32	450.16
(g)	Other Expenses		
1	Other Expenses	774.84	1555.58
2			
3			
4			
5			
6			
7			
8			
9			
10			
	Total other expenses	774.84	1555.58
	Total expenses	4321.65	8222.46
3	Total profit before exceptional items and tax	218.80	421.48
4	Exceptional items	0.00	0.00
5	Total profit before tax	218.80	421.48
6	Tax expense		
7	Current tax	65.42	130.72
8	Deferred tax	-7.64	-25.42
9	Total tax expenses	57.78	105.30
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	161.02	316.18
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	161.02	316.18
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	161.02	316.18
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	1342.72	1342.72
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.24	0.47
	Diluted earnings (loss) per share from continuing operations	0.24	0.46
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	0.24	0.47
	Diluted earnings (loss) per share from continuing and discontinued operations	0.24	0.46
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Disclosure of notes on financial results	Add Notes	

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	3356.07
	Capital work-in-progress	2755.45
	Investment property	0.00
	Goodwill	0.00
	Other intangible assets	203.74
	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	403.68
	Trade receivables, non-current	0.00
	Loans, non-current	360.56
	Other non-current financial assets	82.15
	Total non-current financial assets	846.39
	Deferred tax assets (net)	210.97
	Other non-current assets	27.11
	Total non-current assets	7399.73
2	Current assets	
	Inventories	4881.66
	Current financial asset	
	Current investments	0.00
	Trade receivables, current	3306.09
	Cash and cash equivalents	114.01
	Bank balance other than cash and cash equivalents	0.00
	Loans, current	106.64
	Other current financial assets	0.00
	Total current financial assets	3526.74
	Current tax assets (net)	0.00
	Other current assets	1400.89
	Total current assets	9809.29
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	17209.02
Equity and liabilities		
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1342.72
	Other equity	10589.97
	Total equity attributable to owners of parent	11932.69
	Non controlling interest	
	Total equity	11932.69
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	942.64

	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	231.15
	Total non-current financial liabilities	1173.79
	Provisions, non-current	184.53
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	1358.32
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	270.51
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	1862.80
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	559.36
	Total Trade payable	2422.16
	Other current financial liabilities	403.60
	Total current financial liabilities	3096.27
	Other current liabilities	475.39
	Provisions, current	218.00
	Current tax liabilities (Net)	128.35
	Deferred government grants, Current	0.00
	Total current liabilities	3918.01
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	5276.33
	Total equity and liabilities	17209.02
	Disclosure of notes on assets and liabilities	<div>Add Notes</div>

Home

Validate

Amount in (Lakhs)

Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Manufacturing	4507.88	8587.92
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Revenue	4507.88	8587.92
	Less: Inter segment revenue	0.00	0.00
	Revenue from operations	4507.88	8587.92

2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Manufacturing	237.96	452.48
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Profit before tax	237.96	452.48
	i. Finance cost	19.16	31.00
	ii. Other Unallocable Expenditure net off Unallocable income	0.00	0.00
	Profit before tax	218.80	421.48

3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	Manufacturing	17209.02	17209.02
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Asset	17209.02	17209.02
	Un-allocable Assets	0.00	0.00
	Net Segment Asset	17209.02	17209.02

4	Segment Liabilities		
	Segment Liabilities		
1	Manufacturing	5276.33	5276.33
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
	Total Segment Liabilities	5276.33	5276.33
	Un-allocable Liabilities	0.00	0.00
	Net Segment Liabilities	5276.33	5276.33
	Disclosure of notes on segments	<div>Add Notes</div>	

Amount in (Lakhs)

Other Comprehensive Income			
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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss	<div>Add</div>	<div>Delete</div>
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss	<div>Add</div>	<div>Delete</div>
	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	0.00
5	Total Other comprehensive income	0.00	0.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	421.48
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	31.00
	Adjustments for decrease (increase) in inventories	-359.07
	Adjustments for decrease (increase) in trade receivables, current	-75.55
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	-436.36
	Adjustments for decrease (increase) in other non-current assets	-19.27
	Adjustments for other financial assets, non-current	-4.73
	Adjustments for other financial assets, current	40.22
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	1124.94
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	-399.24
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	450.16
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	151.45
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	53.58
	Adjustments for other financial liabilities, non-current	-29.41
	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)	0.00
	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)	527.72
	Net cash flows from (used in) operations	949.20
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	130.83
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	818.37
3	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	0.00
	Purchase of property, plant and equipment	761.20
	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	-9.84
	Net cash flows from (used in) investing activities	-771.04
4	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	63.36
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	-115.50
	Repayments of borrowings	34.89
	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	-31.00
	Net cash flows from (used in) financing activities	-117.92
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-70.59
5	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	-70.59
	Cash and cash equivalents cash flow statement at beginning of period	184.60
	Cash and cash equivalents cash flow statement at end of period	114.01

Details of Impact of Audit Qualification		
Whether results are audited or unaudited	Unaudited	
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	
Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
<div>AddDelete</div>		
1M/s. Patwa And Shah	Yes	30-11-2027

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

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			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	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.					Details of the loans, inter-corporate deposits, advances or investments					Notes
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilized by the ultimate recipient of funds (end-use)			
Add	Delete																								
1	Focus Lighting And Fixtures Limited	AAACF9268I	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	90.25	94.78					Loan	11.00%	Repayable on demand	Unsecured	For Working Capital		
2	Focus Lighting And Fixtures Limited	AAACF9268I	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			5.03	0.00	0.00											
3	Focus Lighting And Fixtures Limited	AAACF9268I	Plus Light Tech FZE		Wholly Owned Subsidiary	Any other transaction	Payables		NIL			0.00	19.07	0.00											
4	Focus Lighting And Fixtures Limited	AAACF9268I	Plus Light Tech FZE		Wholly Owned Subsidiary	Any other transaction	Expenses Payables		NIL			0.00	30.69	30.69											
5	Focus Lighting And Fixtures Limited	AAACF9268I	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			804.53	0.00	0.00											
6	Focus Lighting And Fixtures Limited	AAACF9268I	Plus Light Tech FZE		Wholly Owned Subsidiary	Any other transaction	Receivable		NIL			0.00	418.64	494.61											
7	Focus Lighting And Fixtures Limited	AAACF9268I	Focus Lighting And Fixtures PTE Limited		Wholly Owned Subsidiary	Loan		500.00	Loan given, approved upto Rs. 5 Crore			19.58	91.42	114.53			Loan	5.00%	Repayable on Demand	Unsecured	For Working Capital				
8	Focus Lighting And Fixtures Limited	AAACF9268I	Focus Lighting And Fixtures PTE Limited		Wholly Owned Subsidiary	Any other transaction	Interest Charged on Loans		NIL			3.53	0.00	0.00											
9	Focus Lighting And Fixtures Limited	AAACF9268I	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			64.49	0.00	0.00											
10	Focus Lighting And Fixtures Limited	AAACF9268I	Focus Lighting And Fixtures PTE Limited		Wholly Owned Subsidiary	Any other transaction	Receivable		NIL			0.00	10.35	40.48											
11	Focus Lighting And Fixtures Limited	AAACF9268I	Shethulind Lighting Private Limited		Enterprise over which Directors, KMP and relatives exercise significant influence	Any other transaction	Rent Paid					4.38	0.00	0.00											
12	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Amit Sheth		Key Managerial Personnel	Remuneration		150.00	As approved by the shareholders			49.99	0.00	0.00											
13	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Amit Sheth		Key Managerial Personnel	Any other transaction	Loan Taken From KMP	300.00	Loan taken as approved upto Rs. 3 Crore			81.76	81.76	0.00			Loan	9.00%	Repayable on demand	Unsecured	For working capital				
14	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Amit Sheth		Key Managerial Personnel	Any other transaction	Expenses reimbursement	50.00	Approved upto Rs. 50 Lakhs			38.38	0.00	0.00											
15	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Amit Sheth		Key Managerial Personnel	Any other transaction	Expenses incurred on behalf of KMP	50.00	Approved upto Rs. 50 Lakhs			47.43	0.00	0.00											
16	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Amit Sheth		Key Managerial Personnel	Any other transaction	Expense receivale		NIL			0.00	0.00	6.65											
17	Focus Lighting And Fixtures Limited	AAACF9268I	Mrs. Deepali Sheth		Executive Director	Remuneration		70.00	As approved by shareholders			21.00	0.00	0.00											
18	Focus Lighting And Fixtures Limited	AAACF9268I	Mrs. Deepali Sheth		Executive Director	Any other transaction	Expenses incurred on behalf of Director	50.00	Approved upto Rs. 50 Lakhs			0.82	0.00	0.00											
19	Focus Lighting And Fixtures Limited	AAACF9268I	Ms. Khushi Sheth		Non-Executive Director	Any other transaction	Director fees		NIL			0.60	0.00	0.00											
20	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Tarun Udeshi		Key Managerial Personnel	Any other transaction	Expenses		NIL			0.17	0.00	0.00											
21	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Tarun Udeshi		Key Managerial Personnel	Any other transaction	Reimbursement/ Advance for office expenses		NIL			0.00	0.25	0.00											
22	Focus Lighting And Fixtures Limited	AAACF9268I	Ms. Shruti Seth		Key Managerial Personnel	Any other transaction	expenses payable		NIL			0.00	0.00	0.00											
23	Focus Lighting And Fixtures Limited	AAACF9268I	Ms. Shruti Seth		Key Managerial Personnel	Any other transaction	expenses reimbursement		NIL			0.00	0.00	0.00											
24	Focus Lighting And Fixtures Limited	AAACF9268I	Xandos Lighting And Fixtures Private Limited		Wholly Owned Subsidiary	Any other transaction	Receivables		NIL			0.00	30.69	30.89											
25	Focus Lighting And Fixtures Limited	AAACF9268I	Xandos Lighting And Fixtures Private Limited		Wholly Owned Subsidiary	Any other transaction	Reimbursement of expenses		NIL			0.20	0.00	0.00											
26	Focus Lighting And Fixtures Limited	AAACF9268I	Xandos Lighting And Fixtures Private Limited		Wholly Owned Subsidiary	Investment			NIL			0.16	0.83	1.00											
27	Focus Lighting And Fixtures Limited	AAACF9268I	Xandos Lighting And Fixtures Private Limited		Wholly Owned Subsidiary	Loan		350.00	Loan given approved upto Rs. 3.50 Crore			0.00	143.99	151.23			Loan	11.00%	Repayable on Demand	Unsecured	For Working capital				
28	Focus Lighting And Fixtures Limited	AAACF9268I	Xandos Lighting And Fixtures Private Limited		Wholly Owned Subsidiary	Any other transaction	Interest charges on loan		NIL			8.04	0.00	0.00											
29	Focus Lighting And Fixtures Limited	AAACF9268I	Clout Edge Technologies LLP		The purpose and effect of which is to benefit a related party of the Company	Any other transaction	Receivables		NIL			0.00	1.21	0.00											
30	Focus Lighting And Fixtures Limited	AAACF9268I	Clout Edge Technologies LLP		The purpose and effect of which is to benefit a related party of the Company	Sale of goods or services		100.00	sales approved upto 1 Crore			5.25	0.00	0.00											
31	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Jigar Ghelani		Relative of Director	Remuneration		144.00	As approved by shareholders			62.02	0.00	0.00											
32	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Jigar Ghelani		Relative of Director	Loan		100.00	Loan approved upto Rs. 3 crore			0.00	23.37	15.19			Loan	0.00%	Repayable on demand	Unsecured	Personal use				
33	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Jigar Ghelani		Relative of Director	Any other transaction	Loan given repaid		NIL			8.17	0.00	0.00											
34	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Jigar Ghelani		Relative of Director	Any other transaction	Reimbursement of expenses		NIL			10.39	0.00	0.00											
35	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Jigar Ghelani		Relative of Director	Any other transaction	expenses payable		NIL			0.00	1.11	1.06											
36	Focus Lighting And Fixtures Limited	AAACF9268I	Mr. Rajeev Dogra		Director of subsidiary	Any other transaction	Loan taken from Director	1.00	Approved upto 1 crore			0.00	36.00	36.00			Loan	11.00%	Repayable on demand	Unsecured	For working capital				
37	Focus Lighting And Fixtures Limited	AAACF9268I	Ms. Khushi Sheth		Non-executive Director	Remuneration						1.24	0.00	0.00											
Total value of transaction during the reporting period												1237.16													

Notes:

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.

2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.

3. Listed banks shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed banks.

4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.

Companies with financial years ending in other months, the six months period shall apply accordingly.

5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.

However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.

6. In case of a multi-year related party transaction:

6.1. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".

6.2. The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".

6.3. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".

6.4. "Cost" refers to the cost of borrowed funds for the listed entity. 8. Transactions such as acceptance of fixed deposits by banks/NBFC, undertaken with related parties, at the terms uniformly applicable / offered to all shareholders/ public shall also be reported.