

Date: November 03, 2022

To.

Listing Department,

National Stock Exchange of India Limited Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (E), Mumbai-400051.

Scrip Symbol: FOCUS

Series: EQ

Sub: Disclosures of Related Party Transactions for the half year ended September 30, 2022

Ref: Disclosure under Regulation 23 (9) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations")

Dear Sir/Ma'am,

Pursuant to Regulation 23(9) of the SEBI Listing Regulations we hereby submit the disclosures of Related Party Transactions, for the half year ended September 30, 2022, in the prescribed format.

Kindly note that aforesaid details of related party transactions will also be available on the Company's website at www.pluslighttech.com

You are requested to take note of the same.

Thanking you,

For FOCUS LIGHTING AND FIXTURES LIMITED

AMIT VINOD SHETH MANAGING DIRECTOR DIN: 01468052

Encl: As above.

Corporate Office

Focus Lighting & Fixtures Limited A1007-1010, Corporate Avenue Sonawala Road Goregaon Fast Mumbai 400063. India

Survey No.396/24, Plot no.71/72, New Ahmedabad Industrial estate, NH8A. Behind Zydus research centre Moraiya, Dist. Sanand, Gujrat - 382213. India

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 In case any financial indebtedness is party(listed incurred to make or give loans, inter-In case monies are due to either party Details of the counterparty Details of the loans, inter-corporate deposits, advances or investments entity/subsidiary) as a result of the transaction corporate deposits, advances or entering into the investments Value of the transaction Value of related party Remarks on Type of related transaction during S No. approval by Audit transaction as Nature (loan/ Purpose for which party transaction the reporting Nature of approved by the Committee the funds will be advance/ Relationship of the indebtedness audit committee utilised by the Opening balance Closing balance as inter-Interest Secured/ Name counterparty with the listed (loan/issuance Cost Tenure Tenure Name as on 1.04.2022 on 30.09.22 corporate Rate (%) unsecured ultimate recipient entity or its subsidiary of debt/any deposit/ of funds (endother etc.) investment usage) nterprise over which KMP and Repayable by Focus Lighting And Arion Online relatives exercise significant 7,08,925 7,44,360 Loan 11% 31st May, Unsecured For Working Capital Loan Private Limited ixtures Limited 2023 Enterprise over which KMP and Focus Lighting And Arion Online Interest received 39,373 relatives exercise significant Fixtures Limited Private Limited Shethvinod Enterprise over which KMP and Purchases Focus Lighting And Purchase of goods 5,00,00,000 approved upto 5 5,08,920 9,32,26,168 8,80,48,070 Lighting Private relatives exercise significant Fixtures Limited or services Limited influence Crore Shethvinod Enterprise over which KMP and Purchases ocus Lighting And Purchase of fixed 3,00,00,000 approved upto 3 Lighting Private relatives exercise significant 6,93,260 ixtures Limited assets Limited influence Crore Opti Innovation Repayable by Enterprise over which KMP and Loan given 11% 31st Focus Lighting And N Lighting 1,00,00,000.00 approved upto 1 36,05,374 55,73,309 86,38,038 relatives exercise significant Loan Loan Unsecured For Working Capital ixtures Limited Solutions September, Crore Private Limited 2025 Opti Innovation Enterprise over which KMP and Focus Lighting And N Lighting relatives exercise significant Interest received 4,15,950 Fixtures Limited Solutions Private Limited Focus Lighting And Plus Light Tech 1,87,80,442 2.82.76.487 Wholly Owned Subsidiary Payables Fixtures Limited FZE Purchases Focus Lighting And Plus Light Tech Purchase of goods Wholly Owned Subsidiary 2,00,00,000.00 approved upto 2 94,96,045 94,96,045 Fixtures Limited or services Crore Focus Lighting And Plus Light Tech Sales of goods or Sales approved 9,00,00,000 3,74,38,104 6,28,59,433 6,81,53,444 Wholly Owned Subsidiary ixtures Limited services upto 9 Crore Focus Lighting Repayable by Loan given Focus Lighting And & Fixtures PTE Wholly Owned Subsidiary Loan 3,00,00,000 approved upto 3 1,07,07,375 1,09,96,401 Loan 5% 25th March, Unsecured For Working Capital Fixtures Limited 2025 Limited Crore Focus Lighting ocus Lighting And Sale of goods or Sales approved 1,00,00,000 19,49,854 86,69,426 80,32,089 11 & Fixtures PTE Wholly Owned Subsidiary unto 1 Crore ixtures Limited services imited Focus Lighting Focus Lighting And 12 Wholly Owned Subsidiary 2,89,026 Interest received & Fixtures PTE ixtures Limited imited ocus Lighting And As approved by 13 10000000 Mr. Amit Sheth Key Managerial Personnel Remuneration 31,99,998 Fixtures Limited shareholders Loan taken Focus Lighting And Mr. Amit Sheth Key Managerial Personnel 5,00,00,000.00 73,80,000 72,18,312 approved upto 5 Fixtures Limited Crore ocus Lighting And Remibument 15 Mr. Amit Sheth Key Managerial Personnel 1,20,887 Fixtures Limited expenses

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022

Part					DISCLOS	URE OF RELAT	TED PARTY TR	ANSACTIONS F	OR THE HALF	YEAR ENDED	30th SEPTE	MBER, 2	022						
Heat the content of t											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.								
Part		party(listed entity/subsidiary) entering into the	Details of the counterparty			Value of the		Value of			incurred to make or give loans, inter- corporate deposits, advances or			Details of the loans, inter-corporate deposits, advances or investments					
Process September Process September Process September Process September Process September Process September Sept	S No.	Name	Name	counterparty with the listed		transaction as approved by the	approval by Audit Committee	transaction during the reporting			indebtedness (loan/ issuance of debt/ any	Cost	Tenure	advance/ inter- corporate deposit/		Tenure		Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)	
Focus Lighting And Focus Lighting And Focus Personal States Focus Lighting And	16			Key Managerial Personnel	Remuneration	4200000	of employment	21,00,000											
Secure Lighting And Managerial Personnel Secure Lighting And Man	17			Key Managerial Personnel				58,042											
Process Lighting And Not. Ashiesh Independent Director Strong Fees 2,000 1 1 1 1 1 1 1 1 1	18			Key Managerial Personnel	Rent Paid	15,00,000.00		3,25,004											
Fixtures Limited Rachh Independent Director Stiting Fees 20,000 1	19			Independent Director	Sitting Fees			25,000											
Fixtures Limited Fixtur	20			Independent Director	Sitting Fees			25,000											
Fixtures Limited Gaggar intelligence Literature Stuting Fees 30,000	21		Mr. Anil Verma	Independent Director	Sitting Fees			20,000											
Fixtures Limited As per the terms of employment contract Limited As per the terms of employment contract Loan given contract Loan Limited Loan Limited Loan Limited Loan L	22	Focus Lighting And Fixtures Limited	Sanjay Surajmal Gaggar	Independent Director	Sitting Fees			10,000											
Fixtures Limited Udesh Key Managerial Personnel Remuneration Contract 11,98,200	23		Khushi Sheth	Non- Executive Director	Sitting Fees			30,000											
Fixtures Limited Udeshi Ney Managerial Personnel expenses	24			Key Managerial Personnel	Remuneration	of employment		11,98,200											
Focus Lighting And Fixtures Limited 27 Focus Lighting And Fixtures Limited 28 Focus Lighting And Fixtures Limited 29 Focus Lighting And Fixtures Limited 20 Focus Lighting And Fixtures Limited 20 Focus Lighting And Fixtures Limited 20 Focus Lighting And Fixtures Limited 21 Focus Lighting And Fixtures Limited 22 Focus Lighting And Fixtures Limited 23 Focus Lighting And Fixtures Limited 24 Focus Lighting And Fixtures Limited 25,96,889 25,	25			Key Managerial Personnel				34,969											
Pocus Lighting And Fixtures Limited 8. Fixtures Limited 9. Focus Lighting And Fixtures Limited 8. Fixtures Limited 9. Focus Lighting And Fixtures Limited 8. Fixtures Limited 9. Focus Lighting And Ms. Drashti Bhimani 8. Fixtures Limited 8. Fixtures Limited 9. Focus Lighting And Ms. Drashti Bhimani 8. Fixtures Limited 9. Focus Lighting And Ms. Drashti Bhimani 8. Fixtures Limited 9. Focus Lighting And Ms. Drashti Focus Lighting And Ms. D	26		& Fixtures	Subsidiary Company	on behalf of Xandos Lighting &			25,96,889		25,96,889									
Pocus Lighting And Fixtures Limited 8. Fixtures Limited Subsidiary Company Interest received 19,529 Focus Lighting And Fixtures Limited Ms. Drashti Bhimani Key Managerial Personnel Remuneration As per the terms of employment contract 4,31,200 Focus Lighting And Ms. Drashti F	27	Fixtures Limited	& Fixtures	Subsidiary Company	Loan	20000000	approved upto 20	14,00,000		14,17,576				Loan	11%	7th August,	Unsecured	For Working Capita	
Pocus Lighting And Ms. Drashti Fixtures Limited Bhimani Key Managerial Personnel Remuneration of employment contract 4,31,200	28		& Fixtures	Subsidiary Company	Interest received			19,529											
	29			Key Managerial Personnel	Remuneration	of employment		4,31,200											
Fixtures Limited Bhimani Express expenses	30		Ms. Drashti Bhimani	Key Managerial Personnel				9,331											

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 30th SEPTEMBER, 2022																	
										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 party(listed entity/subsidiary) entering into the transaction				Value of the		Value of	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							es or investments
S No.	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	related party transaction as approved by the audit committee	Remarks on approval by Audit Committee	transaction during the reporting period	Opening balance as on 1.04.2022	Closing balance as on 30.09.22	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Nature (loan/ advance/ inter- corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (end- usage)
31	Plus Light Tech FZE	Arion Online Private Limited	Enterprise over which KMP and relatives exercise significant influence	Payables				14,516	14,516								
32	Plus Light Tech FZE	Mr. Jigar Ghelani	Relative of Director	Remuneration		As per the terms of employment contract	62,09,529										
33	Plus Light Tech FZE	Mr. Jigar Ghelani	Relative of Director	Reimbursemnet of Expenses			5,32,847										
34	Plus Light Tech FZE	Mr. Jigar Ghelani	Relative of Director	Commission				7,60,113	7,60,113								
35	Focus Lighting & Fixtures PTE Limited	Shethvinod Lighting Private Limited	Enterprise over which KMP and relatives exercise significant influence	Payables				9,47,994	9,47,994								
36		Mr. Rajeev Dogra	Director of subsidiary	Investment			16,330		16,330								
37		Amit Shashi Seth	Director of subsidiary	Investment			16,630		16,630								
38		Xandos Lighting & Fixtures Limited	Subsidiary Company	Investment			51,000		51,000								

Notes:

 $\label{thm:committee} \textit{Value of the transaction approved by the audit committee pertains to the financial year 2022-23.}$

For Entry No. 3: At the 17th AGM held on 24th September, 2022, the shareholders of the Company have approved by way of Ordinary resolution to enter into contract(s)/ arrangement(s)/ transaction(s) for Related Party Transactions with ShethVinod Lighting Private Limited for, purchase or supply of goods or materials up to 30% of the networth of the Company of the previous financial year.

For Entry No.4: At the 17th AGM held on 24th September, 2022, the shareholders of the Company have approved by way of Ordinary resolution to enter into contract(s)/ arrangement(s)/ transaction(s) for Related Party Transactions with ShethVinod Lighting Private Limited for purchase of Moulds, dies and Machinery (Purchase of Property) up to 30% of the networth of the Company of the previous financial year.