

Date: 3rd May, 2023

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 31st March, 2023.

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 31st March, 2023, in the prescribed format.

Kindly note that aforesaid details of related party transactions will also be available on the Company's website at <https://pluslighttech.com/investor/announcements-2022-23/>

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.

DISCLOSURE OF RELATED PARTY TRANSACTIONS FOR THE HALF YEAR ENDED 31st March 2023

										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.								
S No.	Details of the party (listed entity/subsidiary) entering into the transaction	Details of the counterparty			Type of related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by Audit Committee	Value of transaction during the reporting period	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 loans, inter-corporate deposits, advances or investments				
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary						Opening balance as on 01.10.2022	Closing balance as on 31.03.23	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	Mr. Jigar Ghelani	Relative of Director		Remuneration		As approved by the Shareholders	47,01,200										
32	Plus Light Tech FZE	Mr. Jigar Ghelani	Relative of Director		Reimbursement of Expenses			6,31,325.12										
33	Plus Light Tech FZE	Mr. Jigar Ghelani	Relative of Director		Commission				7,60,113	7,60,113								
34	Focus Lighting & Fixtures PTE Limited	Shethvinod Lighting Private Limited	Enterprise over which KMP and relatives exercise significant influence		Payables			9,82,427	9,82,427	-								
35	Xandos Lighting & Fixtures Private Limited	Rajeev Dongra	Director of subsidiary		Loan taken from Director	-	-	36,00,000.00	-	36,00,000.00			Loan	11%	On Demand	Unsecured	For working Capital	
36	Xandos Lighting & Fixtures Private Limited	Amit Shashi seth	Director of subsidiary		Loan taken from Director	-	0	6,50,000	-	6,50,000			Loan	11%	On Demand	Unsecured	For working Capital	
37	Focus Lighting And Fixtures Limited	Shethvinod Lighting Private Limited	Enterprise over which KMP and relatives exercise significant influence		Expenses incurred on behalf of ShethVinod Lighting Private Limited			28,98,606.00	-	-								

Notes:

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 services up to 30% of the consolidated turnover 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.