



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.

Corporate Office

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

Survey No. 396/24, Piot no. 71/72, New Ahmedabad Industrial estate, NHSA, Behind Zydus research centra Moraya, 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 transaction Value of the related Value of Remarks on Type of related transaction during party transaction as S No. approval by Audit Nature (loan/ party transaction approved by the the reporting Nature of Committee Purpose for which the advance/ audit committee period Relationship of the indebtedness funds will be utilised by Opening balance Closing balance as inter-Interest Secured/ Name counterparty with the listed (loan/issuance Cost Tenure Tenure as on 01.10.2022 on 31.03.23 corporate Rate (%) unsecured the ultimate recipient of entity or its subsidiary of debt/ any funds (end-usage) denosit/ other etc.) investment Enterprise over which KMP and Repayable by Focus Lighting And Arion Online relatives exercise significant 7,44,360 7,62,936 Loan 11% 31st May, Unsecured For Working Capital ixtures Limited Private Limited 2023 Enterprise over which KMP and Focus Lighting And Arion Online relatives exercise significant Interest received 41,338 Fixtures Limited Private Limited nfluence Purchases Up to 30% of the approved Up to Enterprise over which KMP and Shethvinod Focus Lighting And Purchase of goods consolidated 30% of the Lighting Private relatives exercise significant 8,80,48,070 1,18,22,463 Fixtures Limited or services turnover of the Focu consolidated Limited influence = 31,61,73,693 turnover of the Focus Purchases upto 30% of the Shethvinod Enterprise over which KMP and approved upto Purchase of fixed networth of the Focus Lighting And 5,10,27,663 Lighting Private relatives exercise significant upto 30% of the Fixtures Limited assets Focus = Limited influence networth of the 10,57,34,028.3 Focus Opti Innovation Repayable by Enterprise over which KMP and Loan given Focus Lighting And N Lighting 31st relatives exercise significant 1,00,00,000.00 approved upto Rs. 3,66,435 86,38,038 91,94,608 Loan 11% Jnsecured For Working Capital Fixtures Limited Solutions September, influence 1 Crore 2025 Private Limited Opti Innovation Enterprise over which KMP and Focus Lighting And N Lighting relatives exercise significant Interest received 4,85,098 Fixtures Limited Solutions influence Private Limited Focus Lighting And Plus Light Tech 1,87,80,442 1,91,13,509 Wholly Owned Subsidiary Payables Fixtures Limited Purchases Focus Lighting And Plus Light Tech Purchase of goods Wholly Owned Subsidiary 2,00,00,000.00 approved upto Rs. 95,71,926 94,96,045 59,915 Fixtures Limited FZE or services 2 Crore Focus Lighting And Plus Light Tech Sales of goods or Sales approved Wholly Owned Subsidiary 9,00,00,000 10,81,87,860 6,81,53,444 7,08,15,157 Fixtures Limited FZE services upto 9 Crore Focus Lighting Loan given Repayable by Focus Lighting And 10 & Fixtures PTE Wholly Owned Subsidiary 3,00,00,000 approved upto 3 1,09,96,401 1,13,16,587 5% 25th March. Unsecured Loan Loan For Working Capital Fixtures Limited Limited Crore 2025 Focus Lighting 1,00,00,000 Sales approved Focus Lighting And Sale of goods or & Fixtures PTE Wholly Owned Subsidiary 1,12,09,928 80,32,089 61,55,354 ixtures Limited services upto 1 Crore imited Focus Lighting Focus Lighting And & Fixtures PTE Wholly Owned Subsidiary 3,20,186 nterest received ixtures Limited Limited 10000000 As approved by Focus Lighting And 67.99.999 Mr. Amit Sheth Key Managerial Personnel Remuneration ixtures Limited shareholders Loan taken ocus Lighting And Loan Taken from 14 5,00,00,000.00 72,18,312 Mr. Amit Sheth Key Managerial Personnel approved upto Rs. Fixtures Limited Director 5 Crore Focus Lighting And Reimbursement of 11,97,057 2,20,844 Mr. Amit Sheth Key Managerial Personnel Fixtures Limited expenses

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. 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 transaction Value of the related Value of Remarks on Type of related transaction during party transaction as S No. approval by Audit Nature (loan/ party transaction approved by the the reporting Nature of Committee advance/ Purpose for which the audit committee period Relationship of the indebtedness funds will be utilised by Opening balance Closing balance as inter-Interest Secured/ Name Name counterparty with the listed (loan/issuance Cost Tenure Tenure as on 01.10.2022 on 31.03.23 corporate Rate (%) unsecured the ultimate recipient of entity or its subsidiary of debt/ any funds (end-usage) deposit/ other etc.) investment As per the terms Focus Lighting And Mrs. Deepali 4200000 of employment 21,25,000 Key Managerial Personnel Remuneration Fixtures Limited Sheth contract Focus Lighting And Mrs. Deepali Remibument Key Managerial Personnel 10,99,806 4,34,126 35,461 Fixtures Limited expenses Focus Lighting And Mrs. Deepali Key Managerial Personnel Rent Paid 15,00,000.00 3,30,000 Sheth Fixtures Limited Focus Lighting And Mr. Chetan 19 Independent Director Sitting Fees 40,000 ixtures Limited Focus Lighting And Mr. Mahesh ndependent Director 30,000 Sitting Fees ixtures Limited Rachh Focus Lighting And Sanjay Surajmal Independent Director Sitting Fees 40,000 Fixtures Limited Gaggar Focus Lighting And 22 Khushi Sheth Non- Executive Director Sitting Fees 30,000 Fixtures Limited Nomination & Focus Lighting And Mr. Tarun 23 Key Managerial Personnel Remuneration Remuneration Fixtures Limited Udeshi Committee & Board 15,57,000.00 Focus Lighting And Mr. Tarun Remibument Key Managerial Personnel 18,351 ixtures Limited Udeshi expenses Expenses incurred Xandos Lighting on behalf of Focus Lighting And 25 & Fixtures Subsidiary Company Xandos Lighting & 8,09,285 25.96.889 34.06.174 Fixtures Limited Private Limited Fixtures Private Xandos Lighting Loan given Repayable by Focus Lighting And 26 20000000 approved upto Rs 86.75.562 14.17.576 97.88.113.00 11% 7th August, & Fixtures Subsidiary Company Loan Loan Unsecured For Working Capital ixtures Limited 2025 Private Limited 20 Crore Xandos Lighting Focus Lighting And 27 & Fixtures 3,06,180 Subsidiary Company Interest received Fixtures Limited Private Limited As approved by Nomination & Focus Lighting And Ms. Drashti Key Managerial Personnel Remuneration Remuneration 6,33,733.00 Fixtures Limited Bhimani Committee & Board of Directors Focus Lighting And Ms. Drashti Remihument 56,790 Key Managerial Personnel Fixtures Limited Bhimani expenses Enterprise over which KMP and Arion Online Plus Light Tech FZE relatives exercise significant Payables 14,516 14,516 Private Limited nfluence

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) De entering into the transaction | | ls of the counterparty | | Value of the related | | 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 | | | Details of the loans, inter-corporate deposits, advances or investments | | | | |
| | Name | Name | Relationship of the counterparty with the listed entity or its subsidiary | Type of related party transaction | party transaction as approved by the audit committee | Remarks on approval by Audit Committee | transaction during the reporting period | 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 | Reimbursemnet 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 | | | Loan taken from | | | | | | | | | | | | | |
| 36 | Limited Xandos Lighting & Fixtures Private Limited | Amit Shashi seth | Director of subsidiary Director of subsidiary | Loan taken from Director | - | 0 | 36,00,000.00 6,50,000 | - | 36,00,000.00 6,50,000 | | | | Loan | | On Demand On Demand | Unsecured | For working Capital 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 | | | 28,98,606.00 | - | - | | | | | 2270 | | | |

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

Notes:

 $\label{lem:value of the transaction approved by the audit committee pertains to the financial year 2022-23.$

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.