

**Date: December 24, 2024**

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

**Scrip Symbol: FOCUS**

**Series: EQ**

**Sub: Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/ Ma'am,

Pursuant to Regulation 30 of SEBI (LODR) Regulations, 2015, we hereby inform that the Board of Directors of the Company at its Meeting held today i.e. Tuesday, December 24, 2024, have, inter alia, approved further investment in Subsidiary Company - Xandos Lighting and Fixtures Private Limited and acquisition of 100% shareholding.

The disclosure as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024, is enclosed.

The Board Meeting commenced at 12:30 P.M and concluded at a: 12:37 P.M.

You are requested to take note of the same.

**For FOCUS LIGHTING AND FIXTURES LIMITED**

**AMIT VINOD SHETH**  
**MANAGING DIRECTOR**  
**DIN: 01468052**

**Details required under Regulation 30 of SEBI (LODR) Regulations, 2015**

**Pursuant to SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024. Further investment in Subsidiary Company - Xandos Lighting and Fixtures Private Limited and acquisition of 100% shareholding:**

1.	Name of the target entity, details in brief such as size, turnover etc.	<p>Xandos Lighting and Fixtures Private Limited ('the Company') is a deemed Public Limited Company and is currently a Subsidiary Company of Focus Lighting and Fixtures Limited. It is engaged in the business of dealing in LED Lighting, Fixtures and Lighting Solutions. However, it has not commenced its business operations to date.</p> <p><b><u>Details as at 30<sup>th</sup> September, 2024:</u></b>  <b>Turnover:</b> NIL  <b>PAT:</b> (9,46,631)  <b>Networth:</b> (1,97,24,848)</p>
2.	Whether the acquisition would fall within related party transaction(s)?	No. The transaction does not fall within the related party transaction.
	Whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof.	The company, Xandos Lighting and Fixtures Private Limited, being acquired, is a subsidiary company and already forms part of the promoter group. Therefore, the promoter/promoter group has an existing interest in the entity through its current ownership and control.
	Whether the same is done at "arms length"?	The shares are being acquired based on the valuation conducted by M/s. N. P. Patwa & Co., Chartered Accountants, as per his valuation report dated December 10, 2024. Accordingly, the transaction is being executed on an arm's length basis.
3.	Industry to which the entity being acquired belongs.	The Company is in the business of dealing in LED Lighting, Fixtures and Lighting Solutions.
4.	Objects and effects of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity)	The acquisition of Xandos Lighting and Fixtures Private Limited aligns with the strategic objectives of the listed entity, Focus Lighting and Fixtures Limited, to strengthen its position in the LED lighting and fixtures market. The target entity operates within the same line of business as the listed entity, thereby facilitating synergy, expanding the product portfolio, and leveraging market opportunities to enhance operational efficiencies and market presence.

<b>5.</b>	Brief details of any governmental or regulatory approvals required for the acquisition.	No government or regulatory approval is required for the acquisition.
<b>6.</b>	Indicative time period for completion of the acquisition.	The transaction is expected to be completed within the next 60 days.
<b>7.</b>	Nature of consideration - whether cash consideration or share swap and details of the same.	The consideration will be paid in cash through a proper banking channel.
<b>8.</b>	Cost of acquisition or the price at which the shares are acquired.	The shares are proposed to be acquired at face value of INR 10 each.
<b>9.</b>	Percentage of shareholding / control acquired and / or number of shares acquired.	Acquisition of 4900 equity shares representing 49% of the total equity shares of the Company. On completion of the transaction, Focus Lighting and Fixtures Limited will own 100% of equity interest in Xandos Lighting and Fixtures Private Limited.
<b>10.</b>	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief).	Xandos Lighting and Fixtures Private Limited ('the Company') is an existing deemed Public Limited Company incorporated on June 9, 2022, under the provisions of the Companies Act, 2013. It is engaged in the business of dealing in LED Lighting, Fixtures and Lighting Solutions and is currently a Subsidiary Company of Focus Lighting and Fixtures Limited by virtue of majority shareholding. However, the Company has not commenced its business operations to date.