

**Date: 26<sup>th</sup> July, 2023**

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: Communication to shareholders in respect of deduction of tax at source on dividend pay-out.**

Dear Sir/ Ma'am,

Pursuant to the Finance Act, 2020, with effect from April 1, 2020, Dividend Distribution Tax is abolished and dividend income is taxable in the hands of the shareholders.

In this regard, please find enclosed herewith an email communication which has been sent on 25<sup>th</sup> July, 2023 to all the shareholders having their email id's registered with the Company/Depositories explaining the process on withholding tax from dividends paid to the shareholders at prescribed rates along with the necessary annexures.

This communication is also available on the website of the Company <https://www.focuslightingandfixtures.com/investors/announcements-2023-24/>.

You are requested to take the same on record.

**For Focus Lighting and Fixtures Limited**

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