



Annexure IV

Format of the confirmation to be submitted by the Statutory Auditors/ Practicing Chartered Accountant/ Practicing Company Secretary on their letterhead:

The Chief General Manager
Listing Operation,
BSE Limited,
20th Floor, P. J.Towers,
Dalal Street,
Mumbai – 400 001.

Dear Sir,

Sub: Application for “In-principle approval” prior to issue and allotment of (Quantity & Type of Securities) on preferential basis under Regulation 28(1) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015.

I, **Dhaval Pareshkumar Master** (Prop. M/s. D P Master & Associates) Practicing Company Secretary, have verified the relevant records and documents of **Focus Business Solution Limited** with respect to the proposed preferential issue by the company as per Chapter V of SEBI (ICDR) Regulations, 2018 and certify that:

- a) None of the proposed allottee(s) ~~has~~/ have sold any equity shares of the company during the 90 trading days preceding the relevant date. Further, where the proposed allottee(s) ~~is~~/ are promoter/ promoter group entity, then none of entities in the promoter and promoter group entities ~~has~~/ have sold any equity share of the company during the 90 trading days preceding the relevant date.
- b) (Name of the allottee(s)) does not hold any equity shares of the issuer for a period starting from the relevant date till the date of preferential allotment.-Not applicable
- c) The pre-preferential shareholding of each of proposed allottee(s) has been locked in accordance with Regulation 167 (6) SEBI (ICDR) Regulations, 2018. Further, there is no sale/ pledge of pre-preferential holding from (Relevant Date) till (date of lock-in). The details of allottee-wise pre-preferential shareholding and lock-in thereon is as given hereunder:

Name of Proposed Allottee	DP ID *	Pre-preferential holding	Lock-in details		Pledged with	Pledge end date
			From	To		
Mohamedyaseen Muhammadbhai Nathani	1204150001390851	13,12,200	21.02.2024	30.09.2024	NIL	NIL
		3,06,000	13.07.2021	20.07.2024		
		2,44,800	01.09.2023	20.07.2024		
Mohamedamin Mohammad Nathani	1204150001393048	4,59,000	21.02.2024	30.09.2024	NIL	NIL
		1,44,000	13.07.2021	20.07.2024		
		1,15,200	01.09.2023	20.07.2024		
Mohamedsajid Mohamed Nathani	1204150001390321	1,44,000	21.02.2024	30.09.2024	NIL	NIL
Mohamedaslam Muhammadbhai Nathani	1204150001389981	1,08,000	21.02.2024	30.09.2024	NIL	NIL

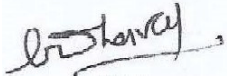
(*) client id/ folio no in case allottee hold the securities in physical form

- d) None of the proposed allottees belonging to promoter(s) or the promoter group is ineligible for allotment in terms of Regulations 159 of SEBI (ICDR) Regulations, 2018.
- e) The proposed issue is being made in accordance with the requirements of Chapter V of SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2018, Section 42 and 62 of the Companies Act 2013 and Rule 14 of the Companies (Prospectus and Allotment of Securities) Rules, 2014 and other requirements of Companies Act, 2013. Further, the company has complied with all legal and statutory formalities and no statutory authority has restrained the company from issuing these proposed securities.
- f) The proposed preferential issue is being made in compliance with the provisions of Memorandum of Association (MoA) and Article of Association (AoA) of the company. It is further confirmed that for the proposed preferential issue, the price of the equity shares of the company has been determined in compliance with the valuation requirement as mentioned in the AoA of the company.”
- ~~g) The total allotment to the allottee or allottees acting in concert in the present preferential issue or in the same financial year i.e. _____ is more than 5% of the post issue fully diluted share capital of the issuer.~~

OR

The total allotment to the allottee or allottees acting in concert in the present preferential issue or in the same financial year i.e. 2023-24 is less than 5% of the post issue fully diluted share capital of the issuer.

For, D P Master & Associates
Company Secretaries



Dhaval Pareshkumar Master
Proprietor
ACS – 34204, COP – 13653
Peer Review Number -1845/2022

UDIN: A034204E003487390

Date:24-02-2024