



To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Date : 28.05.2024

Dear Sir,

Subject : Audited Standalone and Consolidated Financial Results of the Company for the half year / year ended on 31st March, 2024

Ref. : Script Id : "SPITZE " and Script Code : 543464

With reference to captioned subject this is to inform you that the meeting of Board of Directors of Maruti Interior Products Limited held on Today, 28th May, 2024, at 3:30 P.M. at the registered office of the company and has inter alia considered the following business.

1. Adoption of audited Standalone and Consolidated Financial Results of the Company for the half year / year ended on 31st March, 2024 along with Audit Report thereon pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

A declaration regarding unmodified opinion of the Statutory Auditors on the annual financial results for the financial year ended March 31, 2024 is enclosed herewith.

2. Appointment of CS Sandip Nadiyapara of S. V. Nadiyapara & Co. as Secretarial Auditor

The meeting of the Board of Directors concluded at 4:45 P.M.

Please acknowledge and take on your record.

Thanking you.

For, MARUTI INTERIOR PRODUCTS LTD

PARESH P. LUNAGARIA
(MANAGING DIRECTOR)
(DIN : 00320470)



9, 10, 11A, 13, Jay Krishna Industrial Estate,
Survey No. 236, Behind Vikas Stove, Veraval (Shapar),
District: Rajkot, Gujarat, INDIA 360024.

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Independent Auditor's Report on the Half yearly and Year to Date Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To Board of Directors of
MARUTI INTERIOR PRODUCTS LIMITED
Report on the audit of the Standalone financial results

Opinion

We have audited the accompanying statement of standalone financial results of **MARUTI INTERIOR PRODUCTS LIMITED** ("the Company") for the **half year ended 31st March, 2024** and the **year-to-date results for the period 1st April, 2023 to 31st March, 2024**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations"). This statement is responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue an audit report on these financial statements based on our audit.

In our opinion and to the best of our information and according to the explanations given to us these half yearly standalone financial results as well as the year-to-date standalone financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2024 as well as the year-to-date results for the period from 1st April 2023 to 31st March 2024.

Basis for Opinion

We conducted our audit of the Financial Statements in accordance with the Standards on Auditing (SAs), as specified under Section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Company in accordance with the 'Code of Ethics' issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Financial Statements.

Management's Responsibility for the financial statements

These half yearly standalone financial results as well as the year-to-date standalone financial results have been prepared on the basis of interim financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true & fair view of the net profit/loss and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'interim Financial Reporting' prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in india and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are responsible and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation & presentation, of the Standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

- 1 Our objectives are to obtain reasonable assurance about whether the Standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone financial results.
- 2 As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
 - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
 - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
 - Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Standalone Financial results, including the disclosures, and whether the Financial Statements results represent the underlying transactions and events in a manner that achieves fair presentation.
- 3 We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- 4 We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the Standalone financial results for the half year ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2024 and the published unaudited year-to-date figures up to the first half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

FOR H. B. KALARIA & ASSOCIATES
Chartered Accountants
Reg. No. 104571W

DATE: 28/05/2024
PLACE: RAJKOT
UDIN: 24155474BJZXQT5438




HARDIK KALARIA
PARTNER
M. No. 155474

MARUTI INTERIOR PRODUCTS LIMITED

(Previously known as MARUTI INTERIOR PRODUCTS PRIVATE LIMITED)

Reg. Office Plot No 13 Survey No 236 Krishna Ind Estate Veraval, Tal:Kotda Sangani Dist:Rajkot Gujarat.

CIN: U36998GJ1997PLC031719, Website: everyday-india.com E- Mail: paresh@everyday-india.com

Audited Standalone Statement of Financial Results for the year ended on 31st March, 2024

(Rs. In Lakhs)

Particulars	Half year Ended On			Year Ended On	
	31.03.2023 (Audited)	30.09.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1 INCOME FROM OPERATIONS					
a Net Sales/income from operations	1810.33	1960.73	1776.01	3771.06	3888.64
b Other Income	9.48	8.09	18.00	17.56	28.35
TOTAL INCOME	1819.81	1968.81	1794.01	3788.62	3916.99
2 EXPENSES					
a Cost of materials consumed	446.35	538.96	542.52	985.31	1185.00
b Purchase of Stock in trade	647.56	752.80	531.08	1400.35	1391.12
c Changes in inventories of finished goods, work-in-progress and stock-in-trade	65.94	(56.43)	53.34	9.51	(85.45)
d Excise Duty Expense			0.00		
e Employee benefits expenses	192.02	163.13	173.35	355.15	326.21
f Finance Costs	30.32	8.62	11.75	38.95	28.68
g Depreciation and amortisation expense	50.74	34.73	27.11	85.47	53.60
h Other expenses	239.16	210.74	229.86	449.90	446.42
TOTAL EXPENSES	1672.09	1652.55	1569.01	3324.64	3345.58
3 Profit/(Loss) from ordinary activities before exceptional items	147.72	316.26	225.01	463.98	571.41
4 Exceptional items (Note	0.00	0.00	(0.78)	0.00	(0.78)
5 Profit/(Loss) from ordinary activities	147.72	316.26	225.78	463.98	572.18
6 Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7 Profit Before tax	147.72	316.26	225.78	463.98	572.18
8 Tax expenses					
1. Income Tax Expense	16.90	68.60	54.58	85.50	140.00
2. MAT Credit utilised	0.00	0.00	0.00	0.00	0.00
2. Deferred tax Expense	23.55	11.97	(3.92)	35.52	(0.18)
4. Deferred Tax Expense for prior periods	0.00	0.00	0.00	0.00	0.00
9 Net Profit/(Loss) for the period	107.26	235.69	175.12	342.96	432.36
10 Paid-up equity share capital	1510.00	755.00	755.00	1510.00	755.00
11 Reserves excluding revaluation reserves				1579.88	2028.51
12 Basic number of Equity Shares outstanding	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000
13 Weighted average number of Equity Shares outstanding	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000
14 Earning Per Share (Face Value of Rs.10/-) Basic & Diluted but not annualised	0.71	1.56	1.16	2.27	2.86
Debt Equity Ratio	0.25	0.31	0.18	0.25	0.18
Interest Coverage Ratio	5.87	37.68	20.14	12.91	20.93
Debt Service Coverate Ratio	2.43	7.07	6.04	4.22	7.55

EPS for Half Year ended not annualised

See accompanying notes to the financial results.



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MARUTI INTERIOR PRODUCTS LIMITED

(Previously known as MARUTI INTERIOR PRODUCTS PRIVATE LIMITED)

Reg. Office Plot No 13 Survey No 236 Krishna Ind Estate Veraval, Tal:Kotda Sangani Dist:Rajkot Gujarat.

CIN: U36998GJ1997PLC031719, Website: everyday-india.com E- Mail: paresh@everyday-india.com

Audited Standalone Cash Flow Statement for the year ended 31st March, 2024

(Rs. In Lakhs)

Particulars	For the Year Ended	For the Year Ended
	31-03-2024 Audited	31-03-2023 Audited
A. Cash flow from operating activities		
Net profit before taxation	463.98	572.18
<u>Adjustment for:</u>		
Excess/Short provision for tax written back/off	0.00	0.00
(Profit)/Loss on Sale of Assets	0.00	(0.78)
Depreciation & Amortization	85.47	53.60
Finance Cost	38.95	28.68
Interest Income	(9.07)	(27.16)
Operating Profit before working capital changes	579.32	626.53
<u>Movements in working capital:</u>		
Increase/-Decrease in Trade Payables	(120.41)	34.74
Increase/-Decrease in Other Current Liabilities	(16.26)	14.35
Increase/-Decrease in Short Term Provisions	0.35	0.36
Increase/-Decrease in Long Term Provisions	5.55	0.77
Decrease/-Increase in Long Term Loans and Advances	1.90	(9.72)
Decrease/-Increase in Inventories	10.15	(45.82)
Decrease/-Increase in Trade Receivable	89.80	(321.47)
Decrease/-Increase in Short Term Loans and Advances	(166.30)	8.28
Decrease/-Increase in Other Current Assets	81.72	92.49
Sub-Total Movement in Working Capital	(113.51)	(226.03)
Cash generated from operations	465.82	400.50
Direct taxes paid (net of refunds)	(98.72)	(146.92)
NET CASH FROM OPERATING ACTIVITIES	367.09	253.57
B. Cash flow from investing activities		
Purchase of fixed assets including Capital WIP & Capital Advances	(987.15)	(393.39)
Proceeds from sale of fixed assets	28.09	3.50
(Increase)/Decrease in Fixed Deposit	(3.35)	0.00
Increase in interest receivable	9.07	27.16
NET CASH FLOW FROM INVESTING ACTIVITIES	(953.34)	(362.73)
C. Cash flow from financing activities		
Proceeds / Repayment of Long-term borrowings	(33.57)	52.87
Proceeds / Repayment of Short-term borrowings	357.34	55.17
Equity Share Issued	755.00	0.00
Changes in Reserves & Surplus	(791.59)	(1.08)
Finance Cost	(38.95)	(28.68)
NET CASH CLOW FROM FINANCING ACTIVITIES	248.24	78.28
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(338.01)	(30.88)
Cash and cash equivalents at the beginning of the year	402.79	433.67
Cash and cash equivalents at the end of the year	64.78	402.79
Components of cash and cash equivalents as at the end of the year		
Cash on hand	4.91	0.91
Cash on hand (Unutilised Foreign Currency in INR)	1.00	1.00
Balance with Bank Accounts		
in Current Account	0.04	0.00
in OD Account	0.49	0.58
in Fixed Deposit	58.34	400.30
TOTAL	64.78	402.79



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MARUTI INTERIOR PRODUCTS LIMITED

(Previously known as MARUTI INTERIOR PRODUCTS PRIVATE LIMITED)

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CIN: U36998GJ1997PLC031719, Website: everyday-india.com E- Mail: paresh@everyday-india.com

Audited Standalone Statement of Assets and Liabilities as at 31st March, 2024

(Rs. In Lakhs)

Particulars	As At	As At
	31.03.2024 (Audited)	31.03.2023 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
a Share Capital	1510.00	755.00
b Reserve & Surplus	1579.88	2028.51
Sub-Total Shareholders' funds	3089.88	2783.51
2 Share application money pending allotment		
3 Non Current Liabilities		
a Long-Term Borrowings	121.86	135.14
b Deferred Tax Liabilities (net)	37.68	2.16
c Other long term liabilities	0.00	0.00
d Long-Term Provisions	30.77	25.22
Sub-Total Non Current Liabilities	190.31	162.52
4 Current Liabilities		
a Short-Term Borrowings	468.34	131.28
b Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	203.98	261.62
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	44.87	107.63
c Other Current Liabilities	66.90	83.16
d Short-Term Provisions	2.06	14.93
Sub-Total Current Liabilities	786.14	598.62
TOTAL EQUITY AND LIABILITIES	4066.33	3544.66
B ASSETS		
1 Non-Current Assets		
a Fixed Assets	1966.27	665.31
b Work in Progress	214.30	641.68
c Non- Current Investments	5.85	2.50
d Deferred Tax Assets (net)		
e Long-term loans and advances	25.01	26.91
f Other Non current assets		
Sub-Total Non Current Assets	2211.44	1336.39
2 Current Assets		
a Current Investments		
b Inventories	899.30	909.45
c Trade Receivables	650.47	740.28
d Cash & Cash Equivalent	64.78	402.79
e Short Term loans and advances	217.98	51.68
f Other Current Assets	22.35	104.07
Sub-Total Current Assets	1854.89	2208.27
TOTAL ASSETS	4066.33	3544.66

See accompanying notes to the financial results.



Paresh

MARUTI INTERIOR PRODUCTS LIMITED**(Previously known as MARUTI INTERIOR PRODUCTS PRIVATE LIMITED)**Reg. Office Plot Np 13 Survey No 236 Krishna Ind Estate Veraval, Tal:Kotda Sangani Dist:Rajkot Gujarat.
CIN: U36998GJ1997PLC031719, Website: everyday-india.com E- Mail: paresh@everyday-india.com**Notes to Standalone Financial Results:**

- 1 The above standalone financial results of the company for the half year ended March 31, 2024, have been reviewed and approved by the Audit Committee & taken on record by the Board of Directors at the Board Meeting held on **May 28, 2024**, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015.
- 2 The Standalone Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read with relevant rules issued there under and other accounting principles generally accepted in India (Indian GAAP) as amended from time to time.
- 3 The standalone financial results for the year ended March 31, 2024, were audited by the statutory auditor of the Company. The statutory auditor has given an unmodified opinion.
- 4 Figures for the half year ended March 31, 2024, and March 31, 2023, is balancing figures between audited figures in respect of the full financial year and the published unaudited figures for half year ended September 2023 and September 2022, respectively which were subject to limited review only and were not audited. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 5 The company is in the business of manufacturing manufacturing of Kitchen Storage Accessories, like Cabinet Basket, Drawer and other Accessories, and therefore the company's business falls within a single business segment of House furnishing. Therefore disclosure under Accounting Standard (AS) 17- Segment Reporting is not reported separately.
- 6 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which requires the effect of bonus issue to be given till the earliest period reported.
- 7 As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issued of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of IND AS for preparation of financial results.
- 8 During the half year ended 31, March 2024 the Company has issued bonus shares to equity shareholders in a ratio of 1:1 out of the accumulated balance of Profit and Loss.
10. The company has utilised proceeds from the IPO as per the object clause of the prospectus dated 22/01/2022 filed with SEBI on 04/02/2022.

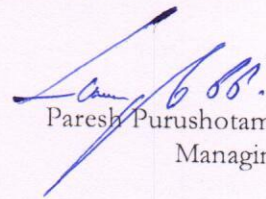
Sr. No.	The object of the Issue	Amount allocated for Project	Amount Utilized till March 2024	Deviation if any
1	Issue related Exp.	Rs. 60 Lacs	Rs. 60 Lacs	-
2	To set up fully automatic Nickel/Chrome Plating Plant and Powder Coating Plant including a shed	Rs. 665 Lacs	Rs. 665 Lacs	-
3	Working Capital Requirement	Rs. 285 Lacs	Rs. 285 Lacs	-
4	General Corporate Purpose	Rs. 90 Lacs	Rs. 90 Lacs	-
	TOTAL	Rs. 1100 Lacs	Rs. 1100 Lacs	-

11. Figures for the previous half year/year have been regrouped /recast wherever necessary.

Date: 28/05/2024

Place: Veraval (Shapar), Rajkot

For and on behalf of the Board of Directors



Paresh Purushotam Lunapara
Managing Director
00320470



Independent Auditor's Report on the Consolidated Annual Financial Results of the Company pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015(as amended)

To
MARUTI INTERIOR PRODUCTS LIMITED
Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying statement of Consolidated financial results of **MARUTI INTERIOR PRODUCTS LIMITED** ("the Holding Company"), its subsidiary (holding company and its subsidiary together referred to as "the Group"), for the **half year ended 31st March, 2024** and for the period **1st April, 2023 to 31st March, 2024**, ("the statement"), being submitted by the Holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors on separate financial statements of the Subsidiary Company, the Statement:

- i) Include the financial results of M/S **NOGGAH LIFESTYLE PRODUCTS PRIVATE LIMITED** (the subsidiary company)
- ii) Is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii) give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of net profit/ loss and other comprehensive income and other financial information of the Group for the year ended 31st March, 2024.

Basis for opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" Paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Material Uncertainty Related to Going Concern of a subsidiary.

Our opinion is not modified in respect of the following material uncertainty relating to Going Concern that has been communicated to us by auditors of Noggah lifestyle Products Private Limited, a wholly own subsidiary of the Holding Company, vide their auditor report dated May, 27 2024.



“Without modifying our opinion on the special purpose financial information, we have considered the adequacy of the disclosure concerning the entity’s ability to continue as a going concern. Noggah Lifestyle Products Private Limited’s (“NLPPL”) current liability exceeded its total assets by Rs. 31.44 Lakhs. The management of NLPPL informed that NLPPL is in new in the market, and NLPPL is in the process of identifying alternative business marketing plans which in the opinion of the management will enable the NLPPL to have profitability and to have a turnaround. The NLPPL is also in the process of identifying strategic business partners and alternative business marketing plans to improve the performance of the NLPPL. The NLPPL’s ability to generate positive cash flows depends on the successful implementation of such alternative business marketing plans.

The above factors cast a significant uncertainty on the NLPPL’s ability to continue as a going concern. Pending the resolution of the above uncertainties, the NLPPL has prepared its financial statements on a going concern basis.

Management Responsibilities for the Consolidated Financial Results

These half yearly financial results as well as the year-to-date consolidated financial results have been prepared on the basis of the consolidated annual financial statements.

The Holding Company’s Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the group. The respective Board of Directors of the Companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial statements by the directors of the Holding Company, as aforesaid.

In preparing the consolidated financial results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the company’s financial reporting process of the Group.

Auditor’s Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control:
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Companies Act, 2013, We are also responsible for expressing our opinion on whether the company and its subsidiary company which is incorporated in India has adequate internal financial controls system in place and the operating effectiveness of such controls.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
4. Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and its subsidiary company included in the consolidated financial statements of which we are the independent auditors, where applicable, regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that We identify during our audit.

We also provide those charged with governance, where applicable, with a statement that We have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



Other Matters

The consolidated Financial Results include the audited Financial Results of 1 Subsidiary, whose interim Financial Results reflect Holding Company's Share of Total Assets of Rs. 144.69 Lakhs as at 31st March, 2024, Holding Company's share of total revenue Rs. 2.40 Lakhs and Rs. 8.99 and Holding Company's share of total net profit/(loss) after tax Rs. (0.90) Lakhs Rs. (4.99) for the half year ended 31st March, 2024 and for the period from 1st April, 2023 to 31st March, 2024 respectively, as considered in the consolidated financial results, which have been audited by their respective independent auditor. The independent auditor's report on the financial statements of these entities have been furnished to us and our opinion on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of the subsidiary is based solely on such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the Consolidated Financial Results is not modified in respective of the above matters with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Board of Directors.

The Statement includes the Consolidated financial results for the half year ended 31st March, 2024 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2024 and the published unaudited year-to-date figures up to the first half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

FOR H. B. KALARIA & ASSOCIATES
Chartered Accountants
Reg. No. 104571W

DATE: 28/05/2024
PLACE: RAJKOT
UDIN: 24155474BJZXQV3613



HARDIK KALARIA
PARTNER
M.No. 155474

MARUTI INTERIOR PRODUCTS LIMITED

(Previously known as MARUTI INTERIOR PRODUCTS PRIVATE LIMITED)

Reg. Office Plot No 13 Survey No 236 Krishna Ind Estate Veraval, Tal:Kotda Sangani Dist:Rajkot Gujarat.

CIN: U36998GJ1997PLC031719, Website: everyday-india.com E- Mail: paresh@everyday-india.com

Audited Consolidated Statement of Financial Results for the year ended on 31st March, 2024 (Rs. In Lakhs)

Particulars	Half year Ended On			Year Ended On	
	31.03.2023 (Audited)	30.09.2023 (Unaudited)	31.03.2023 (Audited)	31.03.2024 (Audited)	31.03.2023 (Audited)
1 INCOME FROM OPERATIONS					
a Net Sales/income from operations	1812.73	1966.32	1805.15	3779.05	3790.10
b Other Income	9.48	8.09	18.00	17.56	28.35
TOTAL INCOME	1822.21	1974.41	1823.15	3796.62	3818.44
2 EXPENSES					
a Cost of materials consumed	446.35	538.96	542.52	985.31	1185.00
b Purchase of Stock in trade	649.97	753.91	556.16	1403.88	1416.20
c Changes in inventories of finished goods, work-in-progress and stock-in-trade	64.75	(55.16)	61.32	9.59	(205.82)
d Excise Duty Expense			0.00		
e Employee benefits expenses	192.02	163.13	173.35	355.15	326.21
f Finance Costs	30.35	8.62	11.76	38.98	28.68
g Depreciation and amortisation expense	50.74	34.73	27.11	85.47	53.60
h Other expenses	241.21	218.04	249.88	459.25	469.60
TOTAL EXPENSES	1675.39	1662.24	1622.09	3337.63	3273.48
3 Profit/(Loss) from ordinary activities before exceptional items	146.82	312.16	201.06	458.98	544.97
4 Exceptional items (Note)	0.00	0.00	(0.78)	0.00	(0.78)
5 Profit/(Loss) from ordinary activities	146.82	312.16	201.84	458.98	545.74
6 Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7 Profit Before tax	146.82	312.16	201.84	458.98	545.74
8 Tax expenses					
1. Income Tax Expense	16.90	68.60	54.58	85.50	140.00
2. MAT Credit utilised	0.00	0.00	0.00	0.00	0.00
2. Deferred tax Expense	23.55	11.97	(3.92)	35.52	(0.18)
4. Deferred Tax Expense for prior periods	0.00	0.00	0.00	0.00	0.00
9 Net Profit/(Loss) for the period	106.37	231.60	151.17	337.96	405.92
10 Paid-up equity share capital	1510.00	755.00	755.00	1510.00	755.00
11 Reserves excluding revaluation reserves				1548.44	2002.07
12 Basic number of Equity Shares outstanding	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000
13 Weighted average number of Equity Shares outstanding	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000
14 Earning Per Share (Face Value of Rs.10/-) Basic & Diluted but not annualised	0.70	1.53	1.00	2.24	2.69
Debt Equity Ratio	0.25	0.31	0.18	0.25	0.18
Interest Coverage Ratio	5.84	37.21	18.10	12.78	20.00
Debt Service Coverate Ratio	2.42	6.98	5.43	4.18	7.22

EPS for Half Year ended not annualised

See accompanying notes to the financial results.



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Audited Consolidated Cash Flow Statement for the year ended 31st March, 2024

(Rs. In Lakhs)

Particulars	For the Year	For the Year
	Ended	Ended
	31-03-2024	31-03-2023
	Audited	Audited
A. Cash flow from operating activities		
Net profit before taxation	458.98	545.74
<u>Adjustment for:</u>		
Excess/Short provision for tax written back/off	0.00	0.00
(Profit)/Loss on Sale of Assets	0.00	(0.78)
Depreciation & Amortization	85.47	53.60
Finance Cost	38.98	28.68
Interest Income	(9.07)	(27.16)
Operating Profit before working capital changes	574.36	600.09
<u>Movements in working capital:</u>		
Increase/-Decrease in Trade Payables	(121.18)	39.31
Increase/-Decrease in Other Current Liabilities	(16.38)	14.48
Increase/-Decrease in Short Term Provisions	0.35	0.36
Increase/-Decrease in Long Term Provisions	5.55	0.77
Decrease/-Increase in Long Term Loans and Advances	1.90	(9.72)
Decrease/-Increase in Inventories	10.23	(166.20)
Decrease/-Increase in Trade Receivable	(80.92)	(152.02)
Decrease/-Increase in Short Term Loans and Advances	4.42	(11.80)
Decrease/-Increase in Other Current Assets	82.74	90.66
Sub-Total Movement in Working Capital	(113.29)	(194.16)
Cash generated from operations	461.06	405.93
Direct taxes paid (net of refunds)	(98.72)	(146.92)
NET CASH FROM OPERATING ACTIVITIES	362.34	259.00
B. Cash flow from investing activities		
Purchase of fixed assets including Capital WIP & Capital Advances	(987.15)	(393.39)
Proceeds from sale of fixed assets	28.09	3.50
(Increase)/Decrease in Fixed Deposit	(3.35)	0.00
Increase in interest receivable	9.07	27.16
NET CASH FLOW FROM INVESTING ACTIVITIES	(953.34)	(362.73)
C. Cash flow from financing activities		
Proceeds / Repayment of Long-term borrowings	(33.57)	52.87
Proceeds / Repayment of Short-term borrowings	357.34	55.17
Equity Share Issued	755.00	0.00
Changes in Reserves & Surplus	(791.59)	(1.08)
Finance Cost	(38.98)	(28.68)
NET CASH CLOW FROM FINANCING ACTIVITIES	248.21	78.27
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(342.79)	(25.45)
Cash and cash equivalents at the beginning of the year	409.22	434.67
Cash and cash equivalents at the end of the year	66.42	409.22
Components of cash and cash equivalents as at the end of the year		
Cash on hand	5.86	1.95
Cash on hand (Unutilised Foreign Currency in INR)	1.00	1.00
Balance with Bank Accounts		
in Current Account	0.73	5.39
in OD Account	0.49	0.58
in Fixed Deposit	58.34	400.30
TOTAL	66.42	409.22



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Audited Consolidated Statement of Assets and Liabilities as at 31st March, 2024

(Rs. In Lakhs)

Particulars	As At	As At
	31.03.2024 (Audited)	31.03.2023 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
a Share Capital	1510.00	755.00
b Reserve & Surplus	1548.44	2002.07
Sub-Total Shareholders' funds	3058.44	2757.07
2 Share application money pending allotment		
3 Non Current Liabilities		
a Long-Term Borrowings	121.86	135.14
b Deferred Tax Liabilities (net)	37.68	2.16
c Other long term liabilities	0.00	0.00
d Long-Term Provisions	30.77	25.22
Sub-Total Non Current Liabilities	190.31	162.52
4 Current Liabilities		
a Short-Term Borrowings	468.34	131.28
b Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	203.98	261.62
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	48.92	112.46
c Other Current Liabilities	66.90	83.29
d Short-Term Provisions	2.06	14.93
Sub-Total Current Liabilities	790.20	603.58
TOTAL EQUITY AND LIABILITIES	4038.95	3523.17
B ASSETS		
1 Non-Current Assets		
a Fixed Assets	1966.27	665.31
b Work in Progress	214.30	641.68
c Non- Current Investments	4.85	1.50
d Deferred Tax Assets (net)		
e Long-term loans and advances	25.01	26.91
f Other Non current assets		
Sub-Total Non Current Assets	2210.44	1335.39
2 Current Assets		
a Current Investments		
b Inventories	1019.60	1029.83
c Trade Receivables	651.74	570.83
d Cash & Cash Equivalents	66.42	409.22
e Short Term loans and advances	67.34	71.76
f Other Current Assets	23.40	106.15
Sub-Total Current Assets	1828.51	2187.78
TOTAL ASSETS	4038.95	3523.17

See accompanying notes to the financial results.



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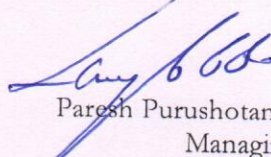
Notes to Consolidated Financial Results:

- 1 The above consolidated financial results of the company for the half year ended March 31, 2024, have been reviewed and approved by the Audit Committee & taken on record by the Board of Directors at the Board Meeting held on **May 28, 2024**, in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirement) Regulation, 2015.
- 2 The Consolidated Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read with relevant rules issued there under and other accounting principles generally accepted in India (Indian GAAP) as amended from time to time.
- 3 The Consolidated financial results for the year ended March 31, 2024, were audited by the statutory auditor of the Company. The statutory auditor has given an unmodified opinion.
- 4 Figures for the half year ended March 31, 2024, and March 31, 2023, is balancing figures between audited figures in respect of the full financial year and the published unaudited figures for the half year ended September 2023 and September 2022, respectively which were subject to limited review only and were not audited. The management has exercised necessary due diligence to ensure that the said comparative results provide a true and fair view of its affairs.
- 5 The company is in the business of manufacturing manufacturing of Kitchen Storage Accessories, like Cabinet Basket, Drawer, and other Accessories, and therefore the company's business falls within a single business segment of House furnishing. Therefore, disclosure under Accounting Standard (AS) 17- Segment Reporting is not reported separately.
- 6 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which requires the effect of bonus issue to be given till the earliest period reported.
- 7 As per MCA Notification dated 16th Feb 2015, Companies whose share are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issued of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of IND AS for preparation of financial results.
- 8 During the half year ended 31 March 2024, the Company has issued bonus shares to equity shareholders in a ratio of 1:1 out of the accumulated balance of Profit and Loss.
- 9 Figures for the previous half year/year have been regrouped /recast wherever necessary.

Date: 28/05/2024

Place: Veraval (Shapar), Rajkot

For and on behalf of Board of Directors


Paresh Purushotam Lunagaria
Managing Director



00320470



To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai - 400 001

Date : 28.05.2024

Dear Sir,

**Subject : Declaration in respect of Audit Reports with Unmodified Opinion for the
Financial Year ended 31st March, 2024**

Ref. : Script Id : "SPITZE " and Script Code : 543464

With reference to captioned subject this is to inform you that pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 vide SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016, We hereby confirm and declare that the Statutory Auditors of the Company M/s. H. B, Kalaria & Associates, Chartered Accountants, Rajkot, have issued Unmodified Audit Report on Standalone and Consolidated Financial Statements of the Company for the half year / year ended 31st March 2024.

Please acknowledge and take on your record.

Thanking you.

For, MARUTI INTERIOR PRODUCTS LTD

**PARESH P. LUNAGARIA
(MANAGING DIRECTOR)
(DIN : 00320470)**



9, 10, 11A, 13, Jay Krishna Industrial Estate,
Survey No. 236, Behind Vikas Stove, Veraval (Shapar),
District: Rajkot, Gujarat, INDIA 360024.

Phone : +91 2827 253895/96 | Email : info@everyday-india.com
www.spitzebyeveryday.com | www.everyday-india.com
www.noggahdenims.com | www.noggahsunglasses.com

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, CIR/CFD/CMD/4/2015.dated 9th September, 2015. 2015

Sr. No.	Particulars	Details
1.	Reason for Change viz., appointment.	Appointment : CS Sandip Nadiyapara is appointed as Secretarial Auditor to comply with the requirements under Companies Act, 2013 and the SEBI(LODR) Regulations, 2015
2.	Date of Appointment/cessation (as applicable) and terms of appointment	Date of Appointment : 28 th May 2024. Term of Appointment : CS Sandip Nadiyapara, Proprietor of S. V. Nadiyapara & Co., Practicing Company Secretaries, Rajkot is appointed as Secretarial Auditor of the company for the FY 2023-24.
3.	Brief Profile	Name of the Auditor : CS Sandip Nadiyapara, Proprietor of S. V. Nadiyapara & Co., Practicing Company Secretaries, Rajkot having good working experience and proficiency in the matters related to Company Law, SEBI and various other business laws.
4.	Disclosure of relationships between directors	None