



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

Date : 11.06.2026

Dear Sir,

Subject : Audited Standalone and Consolidated Financial Results of the Company for the half year / year ended on 31st March, 2026

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 the Maruti Interior Products Limited held on Toady, 11th June, 2026, at 12:15 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, 2026 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, 2026 is enclosed herewith.

The meeting of the Board of Directors concluded at 1:40 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 Standalone 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, 2026** and the **year-to-date results for the period 1st April, 2025 to 31st March, 2026**, 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 the 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 Standalone Financial Results based on our audit.

In our opinion and to the best of our information and according to the explanations given to us these 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 2026 as well as the year-to-date results for the period from 1st April 2025 to 31st March 2026.

Basis for Opinion

We conducted our audit of the Standalone Financial Results 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 Standalone Financial Results' 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 standalone financial results under the provisions of the Act 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 we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Financial Results.

Emphasis of Matter

We draw attention to the following notes to the standalone financial results:

- **Note 15(A)** regarding the Rights Issue of 4,53,00,000 Equity Shares. As the allotment was finalized subsequent to the year-end on April 7, 2026, the increase in paid-up share capital from ₹15.10 Crore to ₹60.40 Crore is disclosed as a non-adjusting event occurring after the balance sheet date.
- **Note 14 and Note 15(B)** regarding the 100% equity acquisition of Singapore-based HA & DL Holdings Pte. Ltd. (acquired on March 24, 2026) and the subsequent acquisition of the remaining 70% stake in Arrowin Metaltech (India) Private Limited in April 2026, making the latter a wholly-owned subsidiary of the Company.
- **Note 11** regarding the classification of ₹50.57 Lakhs as 'Other Current Assets' representing expenses directly attributable to the Rights Issue and increase in Authorized Share Capital. These expenses will be adjusted against Retained Earnings or appropriate reserves upon the crystallization of the allotment in the subsequent financial year.



- **Note 16** regarding the outstanding disputed statutory dues relating to Shortfall in TDS and Interest amounting to Rs. 0.22 Lakhs for which no provision has been recognized by the management.

Our opinion is not modified in respect of these matters.

Management's Responsibility for the Standalone Financial Results

These half-yearly standalone financial results as well as the year-to-date standalone financial results have been prepared on the basis of the standalone annual financial statements and reviewed half-yearly financial results. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Accounting Standard 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 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 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 the 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 skepticism throughout the audit. We also:
 - Identify and assess the risks of material misstatement of the Standalone 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 standalone 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 standalone financial 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 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 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. Our opinion on the Statement is not modified in respect of this matter.

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


HARDIK KALARIA
PARTNER
M.No. 155474



Date: 11/06/2026
Place: Rajkot
UDIN: 26155474ZXIEOQ2860

MARUTI INTERIOR PRODUCTS 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 Half Year & Year ended 31st March, 2026

(Rs. In Lakhs)

Particulars	Half year Ended			Year Ended	
	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1 INCOME FROM OPERATIONS					
a Net Sales/income from operations	2000.56	3213.55	2547.81	5214.11	4368.11
b Other Income	41.07	10.72	14.62	51.80	18.52
TOTAL INCOME	2041.63	3224.28	2562.43	5265.91	4386.64
2 EXPENSES					
a Cost of materials consumed	216.58	639.48	681.56	856.06	1101.59
b Purchase of Stock in trade	1085.88	1663.35	857.63	2749.23	1533.69
c Changes in inventories of finished goods, work-in-progress and stock-in-trade	43.99	(67.31)	7.81	(23.32)	41.55
d Excise Duty Expense					
e Employee benefits expenses	249.95	199.75	222.30	449.70	399.32
f Finance Costs	49.95	39.59	32.16	89.54	57.52
g Depreciation and amortisation expense	81.47	80.46	70.34	161.93	139.35
h Other expenses	184.02	310.47	255.86	494.49	460.89
TOTAL EXPENSES	1911.84	2865.79	2127.66	4777.63	3733.91
3 Profit/(Loss) from ordinary activities before exceptional items	129.79	358.49	434.77	488.28	652.72
4 Exceptional items (Note)	(0.41)	0.00	0.00	(0.41)	0.00
5 Profit/(Loss) from ordinary activities	130.20	358.49	434.77	488.69	652.72
6 Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7 Profit Before tax	130.20	358.49	434.77	488.69	652.72
8 Tax expenses					
1. Income Tax Expense	25.75	76.65	96.25	102.40	137.25
2. Deferred tax Expense	12.62	14.27	19.27	26.89	33.75
9 Net Profit/(Loss) for the period	91.83	267.56	319.25	359.40	481.72
10 Paid-up equity share capital	1510.00	1510.00	1510.00	1510.00	1510.00
11 Reserves excluding revaluation reserves				2445.65	2070.98
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 Earnings Per Share (Face Value of ₹10/- each) Basic & Diluted but not annualised	0.61	1.77	2.11	2.38	3.19
Debt Equity Ratio	0.81	0.35	0.39	0.81	0.39
Interest Coverage Ratio	3.60	10.06	14.52	6.45	12.35
Debt Service Coverage Ratio	2.36	6.17	8.34	4.11	6.27

EPS for Half Year ended not annualised

See accompanying notes to the financial results.



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MARUTI INTERIOR PRODUCTS 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, 2026

(Rs. In Lakhs)

Particulars	As At 31.03.2026 (Audited)	As At 31.03.2025 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
a Share Capital	1510.00	1510.00
b Reserve & Surplus	2445.65	2070.98
Sub-Total Shareholders' funds	3955.65	3580.98
2 Share application money pending allotment		
3 Non Current Liabilities		
a Long-Term Borrowings	532.96	71.21
b Deferred Tax Liabilities (net)	98.32	71.43
c Other long term liabilities	0.00	0.00
d Long-Term Provisions	41.73	32.88
Sub-Total Non Current Liabilities	673.01	175.52
4 Current Liabilities		
a Short-Term Borrowings	2119.86	705.67
b Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	70.00	351.23
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	200.60	98.60
c Other Current Liabilities	127.09	56.45
d Short-Term Provisions	2.95	26.61
Sub-Total Current Liabilities	2520.50	1238.55
TOTAL EQUITY AND LIABILITIES	7149.16	4995.05
B ASSETS		
1 Non-Current Assets		
a Fixed Assets	2352.35	2313.78
b Work in Progress	0.00	0.00
c Non- Current Investments	2305.29	219.65
d Deferred Tax Assets (net)		
e Long-term loans and advances	3.12	25.51
f Other Non current assets		
Sub-Total Non Current Assets	4660.75	2558.94
2 Current Assets		
a Current Investments		
b Inventories	994.71	893.17
c Trade Receivables	720.27	1189.46
d Cash & Cash Equivalents	96.72	67.57
e Short Term loans and advances	317.06	219.18
f Other Current Assets	359.64	66.73
Sub-Total Current Assets	2488.41	2436.11
TOTAL ASSETS	7149.16	4995.05

See accompanying notes to the financial results.



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Audited Standalone Cash Flow Statement for the year ended 31st March, 2026

(Rs. In Lakhs)

Particulars	For the Year Ended	For the Year Ended
	31-03-2026 Audited	31-03-2025 Audited
A. Cash flow from operating activities		
Net profit before taxation	488.69	652.72
Adjustment for:		
Excess/Short provision for tax written back/off	0.00	0.00
(Profit)/Loss on Sale of Assets	(0.41)	0.00
Depreciation & Amortization	161.93	139.35
Finance Cost	89.54	57.52
Interest Income	(14.55)	(6.45)
Operating Profit before working capital changes	725.20	843.14
Movements in working capital:		
Increase/-Decrease in Trade Payables	(179.22)	200.98
Increase/-Decrease in Other Current Liabilities	70.64	(10.45)
Increase/-Decrease in Short Term Provisions	0.49	0.33
Increase/-Decrease in Long Term Provisions	8.84	2.11
Decrease/-Increase in Long Term Loans and Advances	22.39	(0.50)
Decrease/-Increase in Inventories	(101.54)	6.14
Decrease/-Increase in Trade Receivable	469.19	(538.99)
Decrease/-Increase in Short Term Loans and Advances	(97.88)	(1.20)
Decrease/-Increase in Other Current Assets	(292.92)	(44.38)
Sub-Total Movement in Working Capital	(100.00)	(385.96)
Cash generated from operations	625.21	457.19
Direct taxes paid (net of refunds)	(126.55)	(113.03)
NET CASH FROM OPERATING ACTIVITIES	498.65	344.15
B. Cash flow from investing activities		
Purchase of fixed assets including Capital WIP & Capital Advances	(200.52)	(272.55)
Proceeds from sale of fixed assets	0.42	0.00
Changes in Investments	(2085.63)	(213.80)
Increase in interest receivable	14.55	6.45
NET CASH FLOW FROM INVESTING ACTIVITIES	(2271.18)	(479.90)
C. Cash flow form financing activities		
Proceeds / Repayment of Long-term borrowings	947.79	(55.67)
Proceeds / Repayment of Short-term borrowings	928.16	242.35
Equity Share Issued	0.00	0.00
Changes in Reserves & Surplus	15.27	9.38
Finance Cost	(89.54)	(57.52)
NET CASH FLOW FROM FINANCING ACTIVITIES	1801.68	138.54
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	29.15	2.79
Cash and cash equivalents at the beginning of the year	67.57	64.78
Cash and cash equivalents at the end of the year	96.72	67.57
Components of cash and cash equivalents as at the end of the year		
Cash on hand	0.87	2.81
Cash on hand (Unutilised Foreign Currency in INR)	1.85	1.85
Balance with Bank Accounts		
in Current Account	0.01	0.01
in OD Account	0.88	0.69
in Fixed Deposit	93.11	62.21
TOTAL	96.72	67.57



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Notes to Standalone Financial Results:

- 1 The above Audited Standalone Financial Results of the Company for the half year and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on **June 11, 2026**, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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, 2026, 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, 2026, and March 31, 2025, are balancing figures between audited figures in respect of the full financial year and the published unaudited figures for half year ended September 2025 and September 2024, respectively, which were subject to limited review only and were not audited
- 5 The company is in the business of 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 Exceptional Items: Exceptional items for the year ended March 31, 2026, represent a loss of Rs. 0.41 Lakhs incurred on the disposal of office equipment.
- 7 As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 are exempted from the Compulsory requirement of adoption of IND AS for preparation of financial results
- 8 **Employee Stock Option Plan (ESOP):** Employee Stock Option Plan (ESOP): During the previous financial year 2024-25, the Company granted 17,000 stock options to eligible employees under the "Maruti Interior Employee Stock Option Plan – 2023" at an exercise price of ₹10 per share. The fair value of the options, determined using the Black-Scholes-Merton valuation model, is being recognized proportionately over the vesting period in accordance with the applicable accounting guidance. Accordingly, the Company has recognized employee compensation expense of ₹21.14 Lakhs for the year ended March 31, 2026 (Previous Year: ₹8.54 Lakhs). As on March 31, 2026, all 17,000 options were vested and outstanding, and no options were exercised during the year. Subsequent to the balance sheet date, the outstanding options were adjusted from 17,000 to 68,000 pursuant to the Rights Issue as an anti-dilution adjustment in accordance with the terms of the Scheme.
- 9 **Earnings Per Share (EPS):** Earnings Per Share (EPS) has been computed in accordance with Accounting Standard 20 (AS 20). Basic EPS is calculated by dividing the net profit for the year attributable to equity shareholders by 1,51,00,000 equity shares. Since the allotment of 4,53,00,000 equity shares under the Rights Issue was finalized subsequent to the balance sheet date on April 7, 2026, these shares have not been considered for computing the Basic and Diluted EPS for the year ended March 31, 2026. Outstanding employee stock options are anti-dilutive and report an identical value to Basic EPS
- 10 **Increase in Authorised Share Capital:** During the year, the Company increased its Authorized Share Capital from Rs. 20,00,00,000/- to Rs. 61,00,00,000/- by the creation of an additional 4,10,00,000 Equity Shares of Rs. 10/- each, as approved by the shareholders in the EGM held on January 27, 2026.
- 11 **Capitalized Issue Expenses:** Expenses amounting to ₹50.57 Lakhs incurred in connection with the proposed Rights Issue and increase in Authorized Share Capital have been temporarily classified under "Other Current Assets" as at March 31, 2026, pending completion of the allotment process. Upon finalization of the Rights Issue on April 7, 2026, such expenses shall be adjusted against Securities Premium / appropriate reserves in accordance with the applicable accounting principles.
- 12 **Migration to BSE Main Board:** The Company has initiated the process of migrating its equity shares from the BSE SME Platform to the BSE Main Board. Migration fees of Rs. 7.04 Lakhs paid to the BSE have been treated as a Prepaid Expense under 'Other Current Assets'.

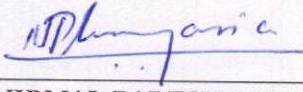
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- 13 **Investment in Associate:** Investment in Associate: During the year, the Company increased its stake in Arrowin Metaltech India Private Limited from 20% to 30% through acquisition of 9,00,000 equity shares for an aggregate consideration of ₹417.90 Lakhs. The said investment has been classified under Non-Current Investments and accounted for at cost in the standalone financial statements. For the purpose of consolidated financial statements, the entity has been treated as an Associate in accordance with Accounting Standard (AS) 23.
- 14 **Foreign Acquisition:** Foreign Acquisition: During the year, the Company acquired 100% equity stake in HA & DL Holdings Pte. Ltd., Singapore, on March 24, 2026, for a consideration of USD 2,011,000 (equivalent to ₹1,858.16 Lakhs). Pursuant to the acquisition, the Company also acquired indirect control over Vina Metal Recycling Co. Limited, Vietnam, being the wholly owned subsidiary of HA & DL Holdings Pte. Ltd. The said investment has been classified under Non-Current Investments and accounted for at cost in the standalone financial statements
- 15 **Events Occurring After the Balance Sheet Date:**
- A. Rights Issue Allotment: Subsequent to the Balance Sheet date, the Company successfully completed a Rights Issue of 4,53,00,000 Equity Shares aggregating to ₹45.30 Crores. The allotment was finalized on April 7, 2026. This is treated as a non-adjusting event for FY 2025-26. No share application money is reflected as of March 31, 2026, as funds were held under the ASBA mechanism.
- B. Acquisition of Remaining Stake in Arrowin Metaltech: In April 2026, the Company utilized Rs. 12.04 Crores from the Rights Issue proceeds to acquire the remaining 70% equity stake (28,00,000 Equity Shares) in Arrowin Metaltech (India) Private Limited, making it a Wholly Owned Subsidiary of the Company effective from April 2026.
- 16 **Contingent Liabilities (Disputed Statutory Dues):** Demands raised by the Income Tax Authorities in respect of Shortfall in TDS and interest thereon amounting to Rs. 0.22 Lakhs are currently under dispute. The Company is in the process of resolving the same. No provision has been made in the books of account as no material impact is anticipated.
- 17 Figures for the previous half year and year have been regrouped, rearranged, and reclassified wherever necessary to make them comparable with those of the current half year/year. All amounts are presented in Indian Rupees in Lakhs and rounded off to two decimal places, unless otherwise stated

For and on behalf of the Board of Directors
MARUTI INTERIOR PRODUCTS LIMITED

Date: 11/06/2026
Place: Veraval (Shapar), Rajkot


NIRMAL PARESH LUNAGARIA

CHIEF FINANCE OFFICER

DIN: 09027158



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

Bord Of Directors of

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") and (its associates Company) for the **half year ended 31st March, 2026** and for the period **1st April, 2025 to 31st March, 2026**, ("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 **Noggah Lifestyle Products Private Limited, HA & DL Holdings Pte. Ltd** (the subsidiaries company) and **Arrowin Metaltech (India) Private Limited** a associate Company (the associate 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, 2026.

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.

Emphasis of Matter

We draw attention to the following notes to the consolidated financial results:

- **Note 16(A)** regarding the Rights Issue of 4,53,00,000 Equity Shares. As the allotment was finalized subsequent to the year-end on April 7, 2026, the increase in paid-up share capital from ₹15.10 Crore to ₹60.40 Crore is disclosed as a non-adjusting event occurring after the balance sheet date.
- **Note 15 and Note 16(B)** regarding the 100% equity acquisition of Singapore-based HA & DL Holdings Pte. Ltd. (acquired on March 24, 2026) and the subsequent acquisition of the remaining



70% stake in Arrowin Metaltech (India) Private Limited in April 2026, making the latter a wholly-owned subsidiary of the Company.

- **Note 12** regarding the classification of ₹50.57 Lakhs as 'Other Current Assets' representing expenses directly attributable to the Rights Issue and increase in Authorized Share Capital. These expenses will be adjusted against Retained Earnings or appropriate reserves upon the crystallization of the allotment in the subsequent financial year.
- **Note 17** regarding the outstanding disputed statutory dues relating to Shortfall in TDS and Interest amounting to Rs. 0.22 Lakhs for which no provision has been recognized by the management.

Our opinion is not modified in respect of these matters.

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, 8 2026.

The auditor's report on the consolidated financial statements has drawn attention to a material uncertainty regarding the ability of Noggah Lifestyle Products Private Limited (a wholly-owned subsidiary) to continue as a going concern, as its current liabilities exceeded its total assets by Rs. 38.11 Lakhs as of March 31, 2026. The management of the subsidiary, acknowledging its status as a new entrant in the market, is actively implementing alternative business marketing plans and identifying strategic business partners to improve operational performance and achieve profitability. The Group is closely monitoring the subsidiary's financial position and is confident that the successful execution of these turnaround strategies will generate the necessary positive cash flows to sustain its operations. Consequently, the financial statements of this subsidiary have been prepared on a going concern basis.

Our opinion is not modify in this matter as the Noggah Lifestyle Products Private Limited, a wholly own subsidiary is not material for our opinion.

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 and of its associates.

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 two subsidiaries: Noggah Lifestyle Products Private Limited (domestic) and HA & DL Holdings Pte. Ltd. (foreign), whose interim Financial Results reflect Holding Company's Share of Total Assets of Rs. 1451.50 Lakhs as at 31st March, 2026, Holding Company's share of total revenue Rs. 1.45 Lakhs and Rs. 53.64 Lakhs and Holding Company's share of total net profit/(loss) after tax Rs. 651.57 Lakhs Rs. 649.90 for the half year ended 31st March, 2026 and for the period from 1st April, 2025 to 31st March, 2026 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.

Out of 2 Subsidiary one Subsidiary has been acquired in second half of the financial year, hence the financial results for the half year ended September 2025 is not restated.

The consolidated financial results include the audited financial Results of 1 associate; The associate's financial Results reflects total Net Profit of Rs. 3.91 Lakhs for the half year ended 31st March, 2026 and Rs. 34.96 Lakhs for the year ended 31st March, 2026 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 associates 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 respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

The Statement includes the Consolidated financial results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March, 2026 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
Firm Reg. No. 104571W


HARDIK KALARIA
PARTNER
M.No. 155474



Date: 11/06/2026
Place: Rajkot
UDIN: 26155474HNJLSG9338

MARUTI INTERIOR PRODUCTS 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 Half Year and Year ended on 31st March, 2026

(Rs. In Lakhs)

Particulars	Half year Ended On			Year Ended On	
	31.03.2026 (Audited)	30.09.2025 (unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1 INCOME FROM OPERATIONS					
a Net Sales/income from operations	2002.01	3265.74	2548.70	5267.75	4370.15
b Other Income	708.10	10.72	14.62	718.82	18.53
TOTAL INCOME	2710.11	3276.47	2563.32	5986.58	4388.68
2 EXPENSES					
a Cost of materials consumed	216.58	639.48	681.56	856.06	1101.59
b Purchase of Stock in trade	1085.88	1663.35	858.47	2749.23	1536.28
c Changes in inventories of finished goods, work-in-progress and stock-in-trade	44.51	(14.77)	9.96	29.74	42.52
d Excise Duty Expense					
e Employee benefits expenses	251.80	199.75	222.30	451.55	399.32
f Finance Costs	49.99	39.62	32.22	89.61	57.62
g Depreciation and amortisation expense	83.04	80.46	70.34	163.51	139.35
h Other expenses	197.11	311.75	256.70	508.86	462.35
TOTAL EXPENSES	1928.90	2919.65	2131.54	4848.56	3739.03
3 Profit/(Loss) from ordinary activities before exceptional items	781.20	356.81	431.78	1138.02	649.65
4 Exceptional items (Note	(0.57)	0.00	0.00	(0.57)	0.00
5 Profit/(Loss) from ordinary activities	781.77	356.81	431.78	1138.59	649.65
6 Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7 Profit Before tax	781.77	356.81	431.78	1138.59	649.65
8 Tax expenses					
1. Income Tax Expense	25.75	76.65	96.25	102.40	137.25
2. MAT Credit utilised	0.00	0.00	0.00	0.00	0.00
2. Deferred tax Expense	12.62	14.27	19.27	26.89	33.75
4. Deferred Tax Expense for prior periods	0.00	0.00	0.00	0.00	0.00
Net Profit After Tax	743.40	265.89	316.26	1009.30	478.65
Share of Profit of associate and Joint Venture account	3.91	31.05	2.50	34.96	5.48
9 Net Profit/(Loss) for the period	747.31	296.94	318.75	1044.25	484.13
10 Paid-up equity share capital	1510.00	1510.00	1510.00	1510.00	1510.00
11 Reserves excluding revaluation reserves				3099.60	2041.96
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	4.95	1.97	2.11	6.92	3.21
Debt Equity Ratio	0.95	0.35	0.40	0.95	0.40
Interest Coverage Ratio	16.71	10.79	14.48	14.09	12.37
Debt Service Coverate Ratio	10.95	10.74	5.63	8.97	6.29

EPS for Half Year ended not annualised

See accompanying notes to the financial results.



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Audited Consolidated Statement of Assets and Liabilities as at 31st March, 2026

(Rs. In Lakhs)

Particulars	As At 31.03.2026 (Audited)	As At 31.03.2025 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
a Share Capital	1510.00	1510.00
b Reserve & Surplus	3099.60	2041.96
Sub-Total Shareholders' funds	4609.60	3551.96
2 Share application money pending allotment		
3 Non Current Liabilities		
a Long-Term Borrowings	532.96	71.21
b Deferred Tax Liabilities (net)	98.32	71.43
c Other long term liabilities	0.00	0.00
d Long-Term Provisions	41.73	32.88
Sub-Total Non Current Liabilities	673.01	175.52
4 Current Liabilities		
a Short-Term Borrowings	2119.86	705.67
b Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	70.00	351.23
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	267.76	101.62
c Other Current Liabilities	1264.91	56.45
d Short-Term Provisions	2.95	26.61
Sub-Total Current Liabilities	3725.48	1241.57
TOTAL EQUITY AND LIABILITIES	9008.09	4969.05
B ASSETS		
1 Non-Current Assets		
a Property, Plant and Equipment	2763.94	2313.78
b Work in Progress	0.00	0.00
c Non- Current Investments	2891.88	224.14
d Deferred Tax Assets (net)		
e Long-term loans and advances	3.12	25.51
f Other Non current assets		
Sub-Total Non Current Assets	5658.94	2563.43
2 Current Assets		
a Current Investments		
b Inventories	1757.86	1012.49
c Trade Receivables	807.87	1191.23
d Cash & Cash Equivalents	137.67	68.67
e Short Term loans and advances	156.19	65.15
f Other Current Assets	489.57	68.08
Sub-Total Current Assets	3349.15	2405.63
TOTAL ASSETS	9008.09	4969.05

See accompanying notes to the financial results.



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Audited Consolidated Cash Flow Statement for the half year ended 31st March, 2026

(Rs. In Lakhs)

Particulars	For the Year Ended	For the Year Ended
	31-03-2026 Audited	31-03-2025 Audited
A. Cash flow from operating activities		
Net profit before taxation	1138.59	649.65
<u>Adjustment for:</u>		
Excess/Short provision for tax written back/off	0.00	0.00
Share of Profit (loss) of associate and Joint Venture accounted Using Equity Method	34.96	5.48
Gain on write-off of trade payables (Non-cash income)	(667.03)	
(Profit)/Loss on Sale of Assets	(0.57)	0.00
Depreciation & Amortization	163.51	139.35
Finance Cost	89.61	57.62
Interest Income	(14.55)	(6.46)
Operating Profit before working capital changes	744.51	845.65
<u>Movements in working capital:</u>		
Increase/-Decrease in Trade Payables	(115.08)	199.95
Increase/-Decrease in Other Current Liabilities	1208.46	(10.46)
Increase/-Decrease in Short Term Provisions	0.49	0.33
Increase/-Decrease in Long Term Provisions	8.84	2.11
Decrease/-Increase in Long Term Loans and Advances	22.39	(0.50)
Decrease/-Increase in Inventories	(745.36)	7.10
Decrease/-Increase in Trade Receivable	383.36	(539.48)
Decrease/-Increase in Short Term Loans and Advances	(91.04)	2.19
Decrease/-Increase in Other Current Assets	(780.82)	(44.68)
Sub-Total Movement in Working Capital	(108.76)	(383.43)
Cash generated from operations	635.75	462.22
Direct taxes paid (net of refunds)	(126.55)	(113.03)
NET CASH FROM OPERATING ACTIVITIES	509.20	349.18
B. Cash flow from investing activities		
Purchase of fixed assets including Capital WIP & Capital Advances	(200.52)	(272.55)
Proceeds from sale of fixed assets	0.42	0.00
(Increase)/Decrease in Fixed Deposit	(2085.63)	(219.28)
Cash acquired with subsidiary	31.25	
Increase in interest receivable	14.55	6.46
NET CASH FLOW FROM INVESTING ACTIVITIES	(2239.93)	(485.38)
C. Cash flow form financing activities		
Proceeds / Repayment of Long-term borrowings	947.79	(55.67)
Proceeds / Repayment of Short-term borrowings	928.16	242.35
Equity Share Issued	0.00	0.00
Changes in Reserves & Surplus	13.39	9.38
Finance Cost	(89.61)	(57.62)
NET CASH CLOW FROM FINANCING ACTIVITIES	1799.73	138.44
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	69.00	2.25
Cash and cash equivalents at the beginning of the year	68.67	66.42
Cash and cash equivalents at the end of the year	137.67	68.67
Components of cash and cash equivalents as at the end of the year		
Cash on hand	10.28	3.77
Cash on hand (Unutilised Foreign Currency in INR)	1.85	1.85
Balance with Bank Accounts		
in Current Account	31.54	0.15
in OD Account	0.88	0.69
in Fixed Deposit	93.11	62.21
TOTAL	137.67	68.67



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Notes to Consolidated Financial Results:

- 1 The above Audited Consolidated Financial Results of the Group for the half year and year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on **June 11, 2026**, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 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, 2026, were audited by the statutory auditor of the Company (MIPL). The statutory auditor has given an unmodified opinion.
- 4 Figures for the half year ended March 31, 2026, and March 31, 2025, are balancing figures between audited figures in respect of the full financial year and the published unaudited figures for half year ended September 2025 and September 2024, respectively, which were subject to limited review only and were not audited
- 5 The company is in the business of 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 Group is primarily engaged in the manufacturing of Kitchen Storage Accessories (Cabinet Baskets, Drawers, and other Accessories) under the "House Furnishing" segment. With the acquisition of Vina Metal Recycling Co. Limited, Vietnam, during the current financial year, the Group has expanded its operations into the steel recycling business. As the steel recycling operations were acquired on March 24, 2026, and constitute a small portion of the Group's consolidated activities for the year ended March 31, 2026, the management has determined that these operations do not currently meet the quantitative thresholds for a separate reportable segment under Accounting Standard (AS) 17 - Segment Reporting. The Group continues to review its segment reporting requirements as the integration of the recycling operations progresses.
- 7 **Exceptional Items:** Exceptional items for the year ended March 31, 2026, represent a loss of Rs. 0.57 Lakhs incurred on the disposal of PPE by Group.
- 8 As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 are exempted from the Compulsory requirement of adoption of IND AS for preparation of financial results
- 9 **Employee Stock Option Plan (ESOP):** During the previous financial year 2024-25, the Company (MIPL) granted 17,000 stock options to eligible employees under the "Maruti Interior Employee Stock Option Plan – 2023" at an exercise price of ₹ 10 per share. The fair value of the options, determined by MIPL using the Black-Scholes-Merton valuation model, is being recognized proportionately over the vesting period in accordance with the applicable accounting guidance. Accordingly, MIPL has recognized employee compensation expense of ₹ 21.14 Lakhs for the year ended March 31, 2026 (Previous Year: ₹ 8.54 Lakhs). As on March 31, 2026, all 17,000 options were vested and outstanding, and no options were exercised during the year. Subsequent to the balance sheet date, the outstanding options of MIPL were adjusted from 17,000 to 68,000 pursuant to the Rights Issue as an anti-dilution adjustment in accordance with the terms of the Scheme.
- 10 **Earnings Per Share (EPS):** EPS has been computed in accordance with Accounting Standard 20 (AS 20). Basic EPS is calculated by dividing the net profit for the year attributable to equity shareholders of MIPL by 1,51,00,000 equity shares. Since the MIPL's allotment of 4,53,00,000 equity shares under the Rights Issue was finalized subsequent to the balance sheet date on April 7, 2026, these shares have not been considered for computing the Basic and Diluted EPS for the year ended March 31, 2026. Outstanding employee stock options are anti-dilutive and report an identical value to Basic EPS
- 11 **Increase in Authorised Share Capital:** During the year, MIPL increased its Authorized Share Capital from Rs. 20,00,00,000/- to Rs. 61,00,00,000/- by the creation of an additional 4,10,00,000 Equity Shares of Rs. 10/- each, as approved by the shareholders in the EGM held on January 27, 2026.

MARUTI INTERIOR PRODUCTS LIMITED

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- 12 **Capitalized Issue Expenses:** Expenses amounting to ₹50.57 Lakhs incurred by MIPL in connection with the proposed Rights Issue and increase in Authorized Share Capital have been temporarily classified under "Other Current Assets" as at March 31, 2026, pending completion of the allotment process. Upon finalization of the Rights Issue on April 7, 2026, such expenses shall be adjusted against Securities Premium / appropriate reserves in accordance with the applicable accounting principles.
- 13 **Migration to BSE Main Board:** MIPL has initiated the process of migrating its equity shares from the BSE SME Platform to the BSE Main Board. Migration fees of Rs. 7.04 Lakhs paid to the BSE have been treated as a Prepaid Expense under 'Other Current Assets'.
- 14 **Investment in Associate:** During the year, MIPL increased its stake in Arrowin Metaltech India Private Limited from 20% to 30% through acquisition of 9,00,000 equity shares for an aggregate consideration of ₹417.90 Lakhs. For the purpose of consolidated financial statements, the entity has been treated as an Associate in accordance with AS 23.
- 15 **Foreign Acquisition and Consolidation:** During the year, MIPL acquired a 100% equity stake in HA & DL Holdings Pte. Ltd., Singapore, on March 24, 2026, for a consideration of USD 2,011,000 (equivalent to ₹ 1,858.16 Lakhs). Pursuant to the acquisition, MIPL also acquired indirect control over Vina Metal Recycling Co. Limited, Vietnam. The consolidated financial statements have been prepared by consolidating the financial statements of the Parent and its subsidiaries on a line-by-line basis. Foreign operations have been translated into INR at the closing exchange rate for assets/liabilities and average exchange rate for income/expenses; the resulting translation differences are recognized in the 'Foreign Currency Translation Reserve'
- 16 **Events Occurring After the Balance Sheet Date:**
 - A. **Rights Issue Allotment:** Subsequent to the Balance Sheet date, MIPL successfully completed a Rights Issue of 4,53,00,000 Equity Shares aggregating to ₹45.30 Crores. The allotment was finalized on April 7, 2026. This is treated as a non-adjusting event for FY 2025-26. No share application money is reflected as of March 31, 2026, as funds were held under the ASBA mechanism.
 - B. **Acquisition of Remaining Stake in Arrowin Metaltech:** In April 2026, MIPL utilized Rs. 12.04 Crores from the Rights Issue proceeds to acquire the remaining 70% equity stake in Arrowin Metaltech (India) Private Limited, making it a Wholly Owned Subsidiary effective from April 2026.
- 17 **Contingent Liabilities** Demands raised by the Income Tax Authorities in respect of Shortfall in TDS for MIPL and interest thereon amounting to Rs. 0.22 Lakhs are currently under dispute. No provision has been made in the books of account as no material impact is anticipated.
- 18 Figures for the previous half year and year have been regrouped, rearranged, and reclassified wherever necessary to make them comparable with those of the current half year/year. All amounts are presented in Indian Rupees in Lakhs and rounded off to two decimal places, unless otherwise stated

For and on behalf of the Board of Directors
MARUTI INTERIOR PRODUCTS LIMITED

Date: 11/06/2026

Place: Veraval (Shapar), Rajkot


NIRMAL PARESH LUNAGARIA

CHIEF FINANCE OFFICER

DIN: 09027158





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

Date : 11.06.2026

Dear Sir,

**Subject : Declaration in respect of Audit Reports with Unmodified Opinion for the
Financial Year ended 31st March, 2026**

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 2026.

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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