To,

Date : 07.09.2026

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street,

Mumbai - 400 001

Dear Sir,

Subject : : To submit Annual Report for the financial year 2025-26

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

With reference to captioned subject we hereby submit Annual Report for the financial year 2025-26 of Maruti Interior Products Limited under regulation 34(1) of SEBI (Listing Obligation and Disclosure Requirement) Regulation 2015.

Please acknowledge and take on your record.

For, MARUTI INTERIOR PRODUCTS LIMITED

Lunagaria Paresh Purushotam

Digitally signed by Lunagaria Paresh Purushotam
DN: cn=Lunagaria Paresh Purushotam, c=IN, st=Gujarat, o=Personal, title=9286, serialNumber=f2378ec271c39816bcc7230acefa44d431d20b871710a12fcf5cf040944c304d, pseudonym=133720637877726253X9i3mP3ofICR2Y
Date: 2026.09.07 20:23:06 +05'30'

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

MARUTI INTERIOR PRODUCTS LIMITED

MARUTI INTERIOR PRODUCTS LIMITED

Twenty Ninth
ANNUAL REPORT
2025 – 2026

CONTENTS

29th ANNUAL GENERAL MEETING	
DAY:	Tuesday
DATE:	29th September, 2026
TIME:	2.00 PM
VENUE:	Plot No. 13, Survey No. 236, Krishna Ind Estate, Veraval, Tal. Kotda Sangani, Veraval (Shapar) – 360024, Gujarat, India

COMPANY INFORMATION

Board of Directors		
Sr. No.	Name	Designation
1.	PARESH PURUSHOTAM LUNAGARIA	Managing Director
2.	PURSHOTAM RUDABHAI LUNAGARIA	Executive Director
3.	NIRBHAY PARESH LUNAGARIA	Executive Director
4.	NIRMAL PARESH LUNAGARIA	Executive Director
5.	PARUL PARESH LUNAGARIA	Executive Director
6.	NIPUN MAHENDRABHAI DOSHI	Independent Director
7.	SHASHIKANT DEVJIBHAI PATEL	Independent Director
8.	KUNAL JITENDRA PATEL	Independent Director

Statutory Auditor	M/s. H. B. Kalariya & Associates, Chartered Accountants, (ICAI Firm Registration No. 15574W) A-601/602, The Imperial Heights, 150 Feet Ring Road, Opp, Big Bazar, Rajkot 360004. Membership No.: 155474
Company secretary & compliance officer	Kaushikkumar Rajubhai Kalasariya
Chief financial officer	Nirmal Paresh Lunagaria
Consulting Company Secretary & Secretarial Auditor	S. V. Nadiyapara & Co., Practicing Company Secretary 317, Business Edifice, Canal Road, Bhutkhana Chowk, Rajkot. - 360003. Contact No.: 9558404160 ACS 42126 CP No. 15645
Bankers	Kotak Mahindra Bank ICICI Bank HDFC Bank

Register Office Of Company, CIN, Email Id & Website	Maruti Interior Products Ltd. CIN: L36998GJ1997PLC031719 Survey No. 236, Krishna Ind Estate, Veraval, Tal.Kotda Sangani, Veraval (Shapar) – 360024, Gujarat Tel: - +91- 2827 253895 e-mail: paresh@everyday-india.com Website: www.spitzebyeveryday.com
Registrar & Share Transfer Agent	Bigshare Services Private Limited Office No S6-2, 6th floor Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai — 400093 Ph. No.: 022-6263 8200 E-mail: bssahd@bigshareonline.com Website: ww.bigshareonline.com
Listing	BSE Limited SME Platform

COMMITTEES OF THE BOARD

Designation	Audit Committee	Nomination & Remuneration Committee	Stakeholders Relationship Committee	Corporate Social Responsibility Committee
Chairman	Shashikant Devjibhai Patel	Kunal Jitendra Patel	Nipun Mahendrabhai Doshi	Nirmal Paresh Lunagaria
Member	Nipun Mahendrabhai Doshi	Shashikant Devjibhai Patel	Kunal Jitendra Patel	Paresh Lunagaria
Member	Paresh Purushotam Lunagaria	Nipun Mahendrabhai Doshi	Shashikant Devjibhai Patel	Shashikant Devjibhai Patel

NOTICE

Notice is hereby given that the 29th (Twenty Ninth) Annual General Meeting ("AGM") of the Members of MARUTI INTERIOR PRODUCTS LIMITED (Formerly Knowns as Maruti Interior Products Private Limited) will be held on Tuesday, September 29, 2026 at 02:00 PM ST at Plot No. 13, Survey No. 236, Krishna Ind. Estate, Veraval, Tal. Kotda Sangani, Veraval – 360024, Gujarat, India to transact the following businesses to transact the following business:

ORDINARY BUSINESS:

1. To consider and adopt (a) the audited standalone financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon; and (b) the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon and in this regard, to consider and if thought fit, to pass, with or without modification(s), the following resolutions as **Ordinary Resolutions**.

(a) **"RESOLVED THAT** the audited standalone financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

(b) **"RESOLVED THAT** the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon, as circulated to the members, be and are hereby considered and adopted."

2. To appoint a director in place of Mr. Purshotam Rudabhai Lunagaria [DIN: 00328145] who retires by rotation and being eligible, offers him-self for re- appointment.

Explanation: Based on the terms of appointment, executive directors and non-executive directors are subject to retirement by rotation. Mr. Purshotam Rudabhai Lunagaria [DIN: 00328145], who was appointed as Director for the current term, and is the longest-serving member on the Board, retires by rotation and, being eligible, seeks re-appointment.

To the extent that Mr. Purshotam Rudabhai Lunagaria [DIN: 00328145] is required to retire by rotation, he would need to be reappointed as such. Therefore, shareholders are requested to consider and if thought fit, to pass, with or without modification(s), the following resolution as an Ordinary Resolution:

"RESOLVED THAT, pursuant to the provisions of Section 152 and other applicable provisions of the Companies Act, 2013, the approval of the members of the Company be and is hereby accorded for the reappointment of **Mr. Purshotam Rudabhai Lunagaria [DIN: 00328145]**, who retires by rotation, be and is hereby re-appointed as a director liable to retire by rotation"

SPECIAL BUSINESS:

3. To approve the re-appointment of Paresh Purushotam Lunagaria (DIN: 00320470), as the Managing Director of the company:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution

"RESOLVED THAT pursuant to the provisions of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and Sections 117, 196, 197 and 203 read with Schedule V and Article of Association of the Company as amended from time to time and all other applicable provisions of the Companies Act 2013 and the Companies (Appointment & Remuneration of Managerial Personnel) Rules, 2014 (Including any statutory modification or re-enactment(s) thereof for the time being in force), the approval of the members/shareholders of the Company be and are hereby accorded to approve the terms of re-appointment and remuneration of Paresh Purushotam Lunagaria (DIN: 00320470) as the Managing Director of the Company, for a further period of three years from October 23, 2026 to October 22, 2029 as recommend/approved by the Nomination & Remuneration Committee, on the terms and conditions including remuneration as set out in explanatory statement annexed to the notice convening this meeting, with liberty to the Board of Directors to alter and vary the terms and conditions of the said reappointment and/or remuneration as it may deem fit notwithstanding that such remuneration may exceed the individual/overall limits specified under Section 197 and Schedule V of the Act in case of inadequacy or absence of profits, calculated in accordance with the applicable provisions of the Companies Act, 2013.

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.

4. To approve the re-appointment of Nirbhay Paresh Lunagaria (DIN: 09027142), as the Executive Director of the company:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution

"RESOLVED THAT pursuant to the provisions of Sections 152, 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Schedule V and other applicable provisions of the Act and the Rules made thereunder, Regulation 17 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI Listing Regulations"), and pursuant to the provisions of the Articles of Association of the Company, consent of the Members of the Company be and is hereby accorded for the continuation of Nirbhay Paresh Lunagaria (DIN: 09027142), who is presently serving as an Executive Director of the Company, as an Executive Director of the Company for a period of three (3) years with effect from 1st October, 2026 up to 30.09.2029 at a remuneration of Rs.21.00 Lakh per annum and such terms and conditions, , as may be approved by the Board of Directors of the Company from time to time, subject to the provisions of the Act and applicable laws.

RESOLVED FURTHER THAT Nirbhay Paresh Lunagaria (DIN: 09027142) shall be liable to retire by rotation in accordance with the applicable provisions of the Companies Act, 2013 and the Articles of Association of the Company, if applicable.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to alter, vary, modify or revise the terms and conditions of appointment and/or remuneration of Nirbhay Paresh Lunagaria (DIN: 09027142), from time to time, within the limits and in accordance with the provisions of the Companies Act, 2013, SEBI Listing Regulations and other applicable laws.

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.

5. To approve the re-appointment of Nirmal Paresh Lunagaria (DIN: 09027158), as the Executive Director of the company:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution

"RESOLVED THAT pursuant to the provisions of Sections 152, 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Schedule V and other applicable provisions of the Act and the Rules made thereunder, Regulation 17 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI Listing Regulations"), and pursuant to the provisions of the Articles of Association of the Company, consent of the Members of the Company be and is hereby accorded for the continuation of Nirmal Paresh Lunagaria (DIN: 09027158), who is presently serving as an Executive Director of the Company, as an Executive Director of the Company for a period of three (3) years with effect from 1st October, 2026 up to 30.09.2029 at a remuneration of Rs.21.00 Lakh per annum and such terms and conditions, , as may be approved by the Board of Directors of the Company from time to time, subject to the provisions of the Act and applicable laws.

RESOLVED FURTHER THAT Nirmal Paresh Lunagaria (DIN: 09027158) shall be liable to retire by rotation in accordance with the applicable provisions of the Companies Act, 2013 and the Articles of Association of the Company, if applicable.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to alter, vary, modify or revise the terms and conditions of appointment and/or remuneration of Nirmal Paresh Lunagaria (DIN: 09027158), from time to time, within the limits and in accordance with the provisions of the Companies Act, 2013, SEBI Listing Regulations and other applicable laws.

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.

6. To approve the re-appointment of Purshotam Rudabhai Lunagaria (DIN: 00328145), as the Whole Director of the company:

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution

"RESOLVED THAT pursuant to the provisions of Sections 152, 196, 197, 198 and other applicable provisions, if any, of the Companies Act, 2013 ("Act") read with Schedule V and other applicable provisions of the Act and the Rules made thereunder, Regulation 17 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time ("SEBI Listing Regulations"), and pursuant to the provisions of the Articles of Association of the Company, consent of the Members of the Company be and is hereby accorded for the continuation of Purshotam Rudabhai Lunagaria (DIN: 00328145), who is presently serving as an Executive Director of the Company, as an Executive Director of the Company for a period of three (3) years with effect from 1st October, 2026 up to 30.09.2029 at a remuneration of Rs.17.50 Lakh per annum and such terms and conditions, , as may be approved by the Board of Directors of the Company from time to time, subject to the provisions of the Act and applicable laws.

RESOLVED FURTHER THAT Purshotam Rudabhai Lunagaria (DIN: 00328145) shall be liable to retire by rotation in accordance with the applicable provisions of the Companies Act, 2013 and the Articles of Association of the Company, if applicable.

RESOLVED FURTHER THAT the Board of Directors of the Company (including any Committee thereof) be and is hereby authorised to alter, vary, modify or revise the terms and conditions of appointment and/or remuneration of Purshotam Rudabhai Lunagaria (DIN: 00328145), from time to time, within the limits and in accordance with the provisions of the Companies Act, 2013, SEBI Listing Regulations and other applicable laws.

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.

7. To approve the re-appointment of Nipun Mahendrabhai Doshi (DIN: 09398522) as a Director (Independent) of the company.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), read with Schedule IV to the Act and Regulation 17(1A) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, the approval of the members be and is hereby accorded for the re-appointment of Nipun Mahendrabhai Doshi (DIN: 09398522), as a Non-Executive Independent Director of the Company, for a second term of 5 years] commencing from 23rd November 2026 to 22nd November, 2031, not liable to retire by rotation.

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.

8. To approve the re-appointment of Shashikant Devjibhai Patel (DIN: 09398538) as a Director (Independent) of the company.

To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and other applicable provisions, if any, of the Companies Act, 2013 and the Rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), read with Schedule IV to the Act and Regulation 17(1A) and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and based on the recommendation of the Nomination and Remuneration Committee and the Board of Directors, the approval of the members be and is hereby accorded for the re-appointment of Shashikant Devjibhai Patel (DIN: 09398538), as a Non-Executive Independent Director of the Company, for a second term of 5 years] commencing from 23rd November 2026 to 22nd November, 2031, not liable to retire by rotation.

"RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorised to do all acts and take all such steps as may be necessary, proper or expedient to give effect to this resolution.

Regd. Office: -Plot No 13 Survey No 236 Krishna
Ind. Estate, Veraval, Tal. Kotda Sangani Veraval-360024,
Tel: - +91- 2827 253895
Website: www.spitzebyeveryday.com
CIN: U36998GJ1997PLC031719

By Order of the Board
For, MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Knowns as Maruti Interior Products Private Limited)
sd/-

Place: Veraval
Date: September 07, 2026

Paresh Purushotam Lunagaria
Chairman & Managing Director
DIN: 00320470

NOTES:

1. The relative Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("Act") setting out material facts concerning the business under Item Nos. 3 to 6 of the Notice, is annexed hereto.

2. A Member entitled to attend and vote at the Annual General Meeting (AGM) is entitled to appoint a proxy to attend and vote instead of himself/herself and the proxy need not be a Member of the Company.

   A person can act as proxy on behalf of Members not exceeding 50 (fifty) and holding in the aggregate not more than 10% of the total share capital of the Company. In case a proxy is proposed to be appointed by a Member holding more than 10% of the total share capital of the Company carrying voting rights, then such proxy shall not act as a proxy for any other person or shareholder.

   The instrument appointing the proxy, duly completed, must be deposited at the Company's registered office not less than 48 hours before the commencement of the meeting. A proxy form for the AGM is enclosed. Proxies submitted on behalf of limited companies, societies etc., must be supported by appropriate resolutions / authority, as applicable.

During the period beginning 24 hours before the time fixed for the commencement of Meeting and ending with the conclusion of the Meeting, a Member would be entitled to inspect the proxies lodged at any time during the business hours of the company, provided that not less than three days of notice in writing is given to the Company.

3. The relevant details, pursuant to Regulations 36(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standard II on General Meetings issued by the Institute of Company Secretaries of India, in respect of Directors seeking re-appointment at this Annual General Meeting ("AGM") is also annexed.

4. Members/Proxies should bring their Attendance slip duly signed and completed for attending the meeting. The signature of the attendance slip should match with the signature(s) registered with the Company. Members holding shares in dematerialized form are requested to bring their Client ID and DP ID numbers for identification.

5. Corporate members intending to send their authorized representatives to attend the meeting are requested to send a certified copy of the board resolution authorizing their representative to attend and vote on their behalf at the meeting or to vote through remote e-voting. The said Resolution/Authorization shall be sent to the Scrutinizer by email through their registered email address to compliance@everyday-india.com with copies marked to the Company at paresh@everyday-india.com.

6. In case of joint holders attending the meeting together, only holder whose name appearing first will be entitled to vote.

7. The Register of Members and Share Transfer Books of the Company will not be closed and the Members whose names are recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off date i.e. Tuesday, September 22, 2026, will be entitled to vote at the AGM.

8. The route map showing directions to reach the venue of the AGM is provided at the end of this Notice.

9. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts or Arrangements in which Directors are interested, maintained under Section 189 of the Companies Act, 2013, will be available for inspection by the members at the AGM.

10. All documents specifically referred to in this Notice are opened for inspection at the registered office of the Company between 02.00 p.m. and 04.00 p.m. on all working days (except Sundays and Holidays) up to the date of AGM.

11. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held in electronic form and to Bigshare Services Private Limited

("BSPL").in case the shares are held in physical form.

12. To prevent fraudulent transactions, members are advised to exercise due diligence and notify the Company of any change in address or demise of any member as soon as possible. Members are also advised not to leave their demat account(s) dormant for long period of time. Periodic statement of holdings should be obtained from the concerned Depository Participant and holdings should be verified.

13. The Securities and Exchange Board of India ("SEBI") has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are, therefore, requested to submit the PAN to their depository participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to Bigshare Services Private Limited ("BSPL").

14. In line with the aforesaid Ministry of Corporate Affairs (MCA) Circulars and SEBI Circular dated May 12, 2020 read with Circular dated January 15, 2021, the Notice of AGM along with Annual Report 2026-24 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Member may note that Notice and Annual Report 2025-26 has been uploaded on the website of the Company at www. spitzebyeveryday.com. The Notice can also be accessed from the websites of the Stock Exchange i.e. BSE Limited at www.bseindia.com and. The Company proposes to send documents, such as the Notice of the Annual General Meeting and Annual Report etc. henceforth to the Members in electronic form at the e-mail address provided by them and made available to the Company by the Depositories from time to time. The un-audited half-yearly and quarterly Financial Results of the Company are uploaded on the website of the Company.

15. Those shareholders who have not yet registered their e-mail address are requested to get their e-mail addresses submitted, by following the procedure given below;

16. In case shares are held in physical mode, please provide Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) by email to compliance@everyday-india.com.

17. In case shares are held in demat mode, please provide DPID-CLID (16-digit DPID + CLID or 16-digit beneficiary ID), Name, client master or copy of Consolidated Account statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to compliance@everyday-india.com.

18. It is clarified that for permanent submission of e-mail address, the shareholders are however requested to register their email address, in respect

of electronic holdings with the depository through the concerned depository participants and in respect of physical holdings with the Company's Registrar and Share Transfer Agent, Bigshare Services Private Limited ("BSPL"), having its office at A-802, Samudra Complex, Near Klassic Gold Hotel, Off C.G Road, Navrangpura, Ahmedabad – 380 009, by following the due procedure.

19. Those shareholders who have already registered their e-mail address are requested to keep their e-mail addresses validated with their depository participants / the Company's Registrar and Share Transfer Agent, BSPL to enable servicing of notices / documents / annual Reports electronically to their e-mail address.
20. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. Members who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members can contact their DP in case the shares are held in electronic form and to BSPL in case the shares are held in physical form.
21. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through poll paper. The voting rights of members shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date i.e. Tuesday, September 22, 2026.
22. The facility for voting through polling paper shall be made available at the AGM and the Members attending the AGM and holding shares either in physical form or in dematerialized form, as on the cut-off date being the day of Tuesday, September 22, 2026 and who have not already cast their vote by remote e-voting, shall be able to exercise their right to vote at the AGM.
23. A person who has acquired the shares and has become a member of the Company after the dispatch of the Notice of the AGM and prior to the Cut-off date i.e. Tuesday, September 22, 2026,, shall be entitled to exercise his/her vote either through poll paper on the date of the AGM.
24. Once the vote on a resolution is cast by the member, he/she shall not be allowed to change it subsequently or cast the vote again.
25. The Board of Directors has appointed Mr. Sandip Nadiyapara, Practicing Company Secretary (Membership No. ACS 421260 COP 15645) as the Scrutinizer to scrutinize the voting at the AGM and in a fair and transparent manner.
26. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of polling paper for all those members who are present at the AGM but have not cast their votes by availing the remote e-voting facility.
27. The Scrutinizer shall, after the conclusion of voting at the AGM, first count the votes cast at the AGM and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than 48 hours of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favor or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.

28. The Results declared along with the report of the Scrutinizer shall be placed on the website of the Company www. spitzebyeveryday.com immediately after the declaration of result by the Chairman or a person authorized by him in writing. The results shall also be immediately forwarded to the BSE Limited

Company	**MARUTI INTERIOR PRODUCTS LIMITED** Plot No. 13, Survey No. 236, Krishna Ind Estate, Veraval,Tal.Kotda Sangani, Veraval - 360024, Gujarat, India. **Tel No.:** +91- 2827 253895; **Email:** paresh@everyday-india.com; **Web:** www. spitzebyeveryday.com
Registrar and Transfer Agent	**BIGSHARE SERVICES PRIVATE LIMITED** A-802, Samudra Complex, Near Klassic Gold Hotel, Off C.G Road, Navrangpura, Ahmedabad – 380 009 **Tel No.:** +91-79-4002 4135; **Email:** bssahd@bigshareonline.com; **Web:** www.bigshareonline.com

EXPLANATORY STATEMENT

(Pursuant to Section 102 (1) of the Companies Act, 2013 and Secretary Standard 2 on General Meetings)

ITEM NO. 3

Paresh PurushotamLunagaria was appointed as a Managing Director of the Company w.e.f. 23.11.2021 for a period of 5 year. Paresh Purushotam Lunagaria is a Promoter, Director of the Company and associated as the Managing Director since 23rd November, 2026. In his able leadership the performance of the Company has been satisfactory. The present terms of appointment of Paresh Purushotam Lunagaria is expiring on 22.11.2026 and it would be appropriate to reappoint him from October 23, 2026 for a period of 3 years. The Board of Director of the Company on the recommendation of the Nomination and Remuneration Committee approved the reappointment of Paresh Purushotam Lunagaria as Managing Director (KMP) of the Company subject to the approval of members/shareholders of the Company at the Annual General Meeting to be held on Tuesday, 29th day of September, 2026 as a Special Resolution for a period of three years from October 23, 2026 to October 22, 2029 at the remuneration of Rs.24.00 Lakh per annum, in accordance with applicable provisions of Companies act, 2013 and rules made thereunder.

Except Purushotam Rudabhai Lunagaria, Nirmal Paresh Lunagaria, Parul Paresh Lunagaria and Nirbhay Paresh Lunagaria or their relatives, none of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise in this resolution set out at item no. 3.

ITEM NO. 4

The following Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("the Act"), sets out all material facts relating to the Special Business mentioned in Item No. 4 of the accompanying Notice:

Nirbhay Paresh Lunagaria (DIN: 09027142) was appointed as an Executive Director of the Company with effect from 01/01/2021, pursuant to the approval of the Board of Directors and the Members of the Company, as applicable.

However, at the time of the earlier appointment, a specific tenure for the appointment of Nirbhay Paresh Lunagaria (DIN: 09027142) as Executive Director was not expressly defined.

Considering the experience, expertise, knowledge and valuable contribution of Nirbhay Paresh Lunagaria (DIN: 09027142 towards the growth and operations of the Company, and based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on 07.09.2026, has approved the proposal for continuation of Nirbhay Paresh Lunagaria (DIN: 09027142 as an Executive Director of the Company for a period of three (3) years with effect from 01.10.2026 up to 30.09.2029, subject to the approval of the Members of the Company.

The appointment shall be on such terms and conditions, including remuneration, as may be approved by the Board of Directors from time to time, subject to the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and other applicable laws.

Nirbhay Paresh Lunagaria (DIN: 09027142) shall continue to perform such duties, responsibilities and functions as may be entrusted to him by the Board of Directors from time to time.

Brief particulars of Nirbhay Paresh Lunagaria (DIN: 09027142), including his/her age, qualifications, experience, nature of expertise, terms and conditions of appointment, details of remuneration, shareholding in the Company, relationship with other Directors, Key Managerial Personnel and their relatives, details of Directorships and Committee Memberships, and other information required under the Companies Act, 2013, SEBI Listing Regulations and Secretarial Standard-2 are provided in the Annexure to the Notice.

The Company has received from Nirbhay Paresh Lunagaria (DIN: 09027142:

Consent in writing to act as a Director in Form DIR-2;

Declaration that he is not disqualified from being appointed as a Director under Section 164 of the Companies Act, 2013; and

Such other declarations, confirmations and disclosures as may be required under applicable laws.

The Board of Directors is of the opinion that, considering the qualifications, experience, knowledge and contribution of Nirbhay Paresh Lunagaria (DIN: 09027142), his continuation as an Executive Director for the proposed period of three years would be in the best interest of the Company.

Accordingly, the Board recommends the Special Resolution as set out at Item No.4 the accompanying Notice for approval of the Members of the Company.

Except NirbhayLunagaria, Paresh Lunagaria and Nirmal Lunagaria or their relatives, none of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise in this resolution set out at item no. 4.

ITEM NO. 5

The following Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 ("the Act"), sets out all material facts relating to the Special Business mentioned in Item No. 5 of the accompanying Notice:

Nirmal Paresh Lunagaria (DIN: 09027158) was appointed as an Executive Director of the Company with effect from 01/01/2021, pursuant to the approval of the Board of Directors and the Members of the Company, as applicable.

However, at the time of the earlier appointment, a specific tenure for the appointment of Nirmal Paresh Lunagaria (DIN: 09027158) as Executive Director was not expressly defined.

Considering the experience, expertise, knowledge and valuable contribution of Nirmal Paresh Lunagaria (DIN: 09027158) towards the growth and operations of the Company, and based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on 07.09.2026, has approved the proposal for continuation of Nirmal Paresh Lunagaria (DIN: 09027158) as an Executive Director of the Company for a period of three (3) years with effect from 01.10.2026 up to 30.09.2029, subject to the approval of the Members of the Company.

The appointment shall be on such terms and conditions, including remuneration, as may be approved by the Board of Directors from time to time, subject to the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and other applicable laws.

Nirmal Paresh Lunagaria (DIN: 09027158) shall continue to perform such duties, responsibilities and functions as may be entrusted to him by the Board of Directors from time to time.

Brief particulars of Nirmal Paresh Lunagaria (DIN: 09027158), including his age, qualifications, experience, nature of expertise, terms and conditions of appointment, details of remuneration, shareholding in the Company, relationship with other Directors, Key Managerial Personnel and their relatives, details of Directorships and Committee Memberships, and other information required under the Companies Act, 2013, SEBI Listing Regulations and Secretarial Standard-2 are provided in the Annexure to the Notice.

The Company has received from Nirmal Paresh Lunagaria (DIN: 09027158):

Consent in writing to act as a Director in Form DIR-2;

Declaration that he is not disqualified from being appointed as a Director under Section 164 of the Companies Act, 2013; and

Such other declarations, confirmations and disclosures as may be required under applicable laws.

The Board of Directors is of the opinion that, considering the qualifications, experience, knowledge and contribution of Nirmal Paresh Lunagaria (DIN: 09027158), his continuation as an Executive Director for the proposed period of three years would be in the best interest of the Company.

Accordingly, the Board recommends the Special Resolution as set out at Item No.4 the accompanying Notice for approval of the Members of the Company.

Except Nirmal Lunagaria, Paresh Lunagaria and Nirbhay Lunagaria or their relatives, none of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise in this resolution set out at item no. 5.

ITEM NO. 6

The following Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 (“the Act”), sets out all material facts relating to the Special Business mentioned in Item No.6 of the accompanying Notice:

Purshotam Rudabhai Lunagaria (DIN: 00328145) was appointed as an Executive Director of the Company with effect from 29/09/2017, pursuant to the approval of the Board of Directors and the Members of the Company, as applicable.

However, at the time of the earlier appointment, a specific tenure for the appointment of Purshotam Rudabhai Lunagaria (DIN: 00328145) as Executive Director was not expressly defined.

Considering the experience, expertise, knowledge and valuable contribution of Purshotam Rudabhai Lunagaria (DIN: 00328145) towards the growth and operations of the Company, and based on the recommendation of the Nomination and Remuneration Committee, the Board of Directors of the Company, at its meeting held on 07.09.2026, has approved the proposal for continuation of Purshotam Rudabhai Lunagaria

(DIN: 00328145) as an Executive Director of the Company for a period of three (3) years with effect from 01.10.2026 up to 30.09.2029, subject to the approval of the Members of the Company.

The appointment shall be on such terms and conditions, including remuneration, as may be approved by the Board of Directors from time to time, subject to the provisions of the Companies Act, 2013, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and other applicable laws.

Purshotam Rudabhai Lunagaria (DIN: 00328145) shall continue to perform such duties, responsibilities and functions as may be entrusted to him by the Board of Directors from time to time.

Brief particulars of Purshotam Rudabhai Lunagaria (DIN: 00328145), including his age, qualifications, experience, nature of expertise, terms and conditions of appointment, details of remuneration, shareholding in the Company, relationship with other Directors, Key Managerial Personnel and their relatives, details of Directorships and Committee Memberships, and other information required under the Companies Act, 2013, SEBI Listing Regulations and Secretarial Standard-2 are provided in the Annexure to the Notice.

The Company has received from Purshotam Rudabhai Lunagaria (DIN: 00328145):

Consent in writing to act as a Director in Form DIR-2;

Declaration that he is not disqualified from being appointed as a Director under Section 164 of the Companies Act, 2013; and

Such other declarations, confirmations and disclosures as may be required under applicable laws.

The Board of Directors is of the opinion that, considering the qualifications, experience, knowledge and contribution of Purshotam Rudabhai Lunagaria (DIN: 00328145, his continuation as an Executive Director for the proposed period of three years would be in the best interest of the Company.

Accordingly, the Board recommends the Special Resolution as set out at Item No.6 the accompanying Notice for approval of the Members of the Company.

Except Purshotam Rudabhai Lunagaria, Nirmal Lunagaria, Paresh Lunagaria and Nirbhay Lunagaria or their relatives, none of the Directors and Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise in this resolution set out at item no.6.

ITEM NO. 7

Nipun Mahendrabhai Doshi (DIN: 9398522) was appointed as an Independent Director of the Company for a term of five years effective from 23rd November, 2021, and his current term will expire on 22nd October, 2026.

Based on the recommendation of the Nomination and Remuneration Committee and after evaluating his performance, the Board of Directors at its meeting held on 7th September 2026 has approved the re-appointment of Nipun Mahendrabhai Doshi (DIN: 9398522) as an Independent Director for a second term of 5 years commencing from 23rd November, 2026, and his current term will expire on 22nd October, 2026, subject to approval of shareholders by special resolution.

Nipun Mahendrabhai Doshi (DIN: 9398522) has provided a declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015.

In the opinion of the Board, Nipun Mahendrabhai Doshi (DIN: 9398522) is a person of integrity, possesses relevant expertise and experience, and fulfills the conditions specified in the Act and LODR for reappointment as an Independent Director.

The Board recommends passing the special resolution as set out in Item No. 7 of this Notice.

None of the Directors and Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution.

ITEM NO. 8

Shashikant Devjibhai Patel (DIN: 9398538) was appointed as an Independent Director of the Company for a term of five years effective from 23rd November, 2021, and his current term will expire on 22nd October, 2026.

Based on the recommendation of the Nomination and Remuneration Committee and after evaluating his performance, the Board of Directors at its meeting held on 7th September 2026 has approved the re-appointment of Nipun Mahendrabhai Doshi (DIN: 9398522) as an Independent

Director for a second term of 5 years commencing from 23rd November, 2026, and his current term will expire on 22nd October, 2026, subject to approval of shareholders by special resolution.

Nipun Mahendrabhai Doshi (DIN: 9398522) has provided a declaration confirming that he meets the criteria of independence as prescribed under Section 149(6) of the Act and Regulation 16(1)(b) of the SEBI (LODR) Regulations, 2015.

In the opinion of the Board, Nipun Mahendrabhai Doshi (DIN: 9398522) is a person of integrity, possesses relevant expertise and experience, and fulfills the conditions specified in the Act and LODR for reappointment as an Independent Director.

The Board recommends passing the special resolution as set out in Item No. 7 of this Notice.

None of the Directors and Key Managerial Personnel of the Company or their relatives is concerned or interested, financially or otherwise, in the resolution.

DISCLOSURE UNDER REGULATION 36 (3) OF SEBI (LISTING OBLIGATIONS ANDDISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIALSTANDARDS-II ISSUED BY ICSI FOR ITEM NO. 3:

Name	Paresh Lunagaria
Date of Birth	06/06/1968
Qualification	Undergraduate
Experience - Expertise in specific functional areas - Job profile and suitability	Paresh Lunagaria has more than 44 years of experience in business management. He has played a very vital role in successful management of the Organization.
No. of Shares held as on March 31, 2026	1,68,82,000
Terms & Conditions	There is no change or modifications in the Terms and Conditions
Remuneration Last Drawn	24,00,000/- p.a.

Remuneration sought to be paid	24,00,000/- p.a.
Number of Board Meetings attended during the Financial Year 2025-26	**7 (Seven)**
Date of Original Appointment	**23/11/2021**
Directorships held in public companies including deemed public companies	Noggah Lifestyle Products Private Limited
Inter-se Relationship with other Directors.	Relative of Director

Name	**Nirmal Paresh Lunagaria**
Date of Birth	April 28, 1994
Qualification	Integrated BBA
Experience - Expertise in specific functional areas - Job profile and suitability	Nirmal Paresh Lunagaria has more than 6 years of experience and he is actively looking after Sales/ Marketing & Finance activities. He has played a very vital role in successful implementation of various policies and procedure in the Organization.
No. of Shares held as on March 31, 2026	47,18,000
Terms & Conditions	There is no change or modifications in the Terms and Conditions
Remuneration Last Drawn	21,00,000/- p.a.

Remuneration sought to be paid	21,00,000/- p.a.
Number of Board Meetings attended during the Financial Year 2025-26	**7 (Seven)**
Date of Original Appointment	**01/01/2021**
Directorships held in public companies including deemed public companies	Noggah Lifestyle Products Private Limited
Inter-se Relationship with other Directors.	relative of Managing Director

Name	**Nirbhay Paresh Lunagaria**
Date of Birth	April 28, 1994
Qualification	Diploma Mechanical Engineering
Experience - Expertise in specific functional areas - Job profile and suitability	Nirbhay Paresh Lunagaria has more than 6 years of experience and he is actively looking after Sales and Marketing. He has played a very vital role in successful implementation of various policies and procedure in the Organization.
No. of Shares held as on March 31, 2026	47,18,000
Terms & Conditions	There is no change or modifications in the Terms and Conditions
Remuneration Last Drawn	21,00,000/- p.a.
Remuneration sought to be paid	21,00,000/- p.a.

Number of Board Meetings attended during the Financial Year 2025-26	**7 (Seven)**
Date of Original Appointment	**01/01/2021**
Directorships held in public companies including deemed public companies	Noggah Lifestyle Products Private Limited
Inter-se Relationship with other Directors.	relative of Managing Director

Name	**Purshotam Rudabhai Lunagaria**
Date of Birth	02/03/1943
Qualification	B.Sc. with Physics is retired Banker
Experience - Expertise in specific functional areas - Job profile and suitability	Retired Banker and is actively looking after general management of the company
No. of Shares held as on March 31, 2026	14,84,000
Terms & Conditions	There is no change or modifications in the Terms and Conditions
Remuneration Last Drawn	17,50,000/- p.a.
Remuneration sought to be paid	21,00,000/- p.a.
Number of Board Meetings attended during the Financial Year 2025-26	**7 (Seven)**
Date of Original Appointment	**19/09/2017**

Directorships held in public companies including deemed public companies	NA
Inter-se Relationship with other Directors.	relative of Managing Director

Name	**Nipun Mahendrabhai Doshi**
Date of Birth	15/01/1980
Qualification	B.Com, L.L.B.
Experience - Expertise in specific functional areas - Job profile and suitability	Advocate
No. of Shares held as on March 31, 2026	Nil
Terms & Conditions	There is no change or modifications in the Terms and Conditions
Remuneration Last Drawn	Nil
Remuneration sought to be paid	Nil
Number of Board Meetings attended during the Financial Year 2025-26	**7 (Seven)**
Date of Original Appointment	**23/11/2021**
Directorships held in public companies including deemed public companies	NA
Inter-se Relationship with other Directors.	NA

Name	Shashikant Devjibhai Patel
Date of Birth	15/01/1980
Qualification	Chartered Accountant
Experience - Expertise in specific functional areas - Job profile and suitability	well-qualified senior Chartered Accountant in the profession having worked for over a decade with reputed Chartered Accountant's firm
No. of Shares held as on March 31, 2026	Nil
Terms & Conditions	There is no change or modifications in the Terms and Conditions
Remuneration Last Drawn	Nil
Remuneration sought to be paid	Nil
Number of Board Meetings attended during the Financial Year 2025-26	**7 (Seven)**
Date of Original Appointment	**23/11/2021**
Directorships held in public companies including deemed public companies	NA
Inter-se Relationship with other Directors.	NA

Regd. Office: -Plot No 13 Survey No 236 Krishna

By Order of the Board

Ind Estate, Veraval,Tal.Kotda Sangani Veraval-360024,
Tel: - +91- 2827 253895
Website: www.spitzebyeveryday.com
CIN: U36998GJ1997PLC031719

For, MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Knowns as Maruti Interior Products Private Limited)
sd/-

Paresh Purushotam Lunagaria
Chairman & Managing Director
DIN: 00320470

Place: Veraval
Date: September 07, 2026

MARUTI INTERIOR PRODUCTS LIMITED

CIN: L36998GJ1997PLC031719

Regd. Off: Plot No. 13, Survey No. 236, Krishna Ind Estate, Veraval, Tal. Kotda Sangani, Veraval – 360024, Gujarat, India.

Tel.: +91- 2827 253895**; Web:** www. spitzebyeveryday.com**; Email:** paresh@everyday-india.com

ATTENDANCE SLIP

Regd. Folio No./DP Id No.*/Client Id No.* (*Applicable for investor holding shares in electronic form.)	
No. of Shares held	
Name and Address of the First Shareholder (IN BLOCK LETTERS)	
Name of the Joint holder (if any)	

I/we hereby record my/our presence at the 29th Annual General Meeting of Maruti Interior Products Limited held on Tuesday, September 29, 2026 at 02:00 P.M. at Plot No. 13, Survey No. 236, Krishna Ind Estate, Veraval, Tal. Kotda Sangani, Veraval – 360024, Gujarat, India.

____________________________ ________________________

Member's/Proxy's Name in Block Letters **Member's/Proxy's Signature**

Note: Please fill up this attendance slip and hand it over at the entrance of the venue of meeting. Members are requested to bring their copies of the Annual Report to the AGM.

---Please tear here--

PROXY FORM

(Form No. MGT-11 - *Pursuant to section 105(6) of the Companies Act, 2013 Rules made thereunder)*

Name of the member(s)	
Registered Address	
E-mail Id	
Folio No/Client Id	

I/We, being the member (s) of ....shares of the Maruti Interior Products Limited, hereby appoint

1. **Name:** ______________________________

   Address: ______________________________

   E-mail Id: ____________________ **Signature:** ____________________ **or failing him**

2. **Name:** ______________________________

   Address: ______________________________

   E-mail Id: ____________________ **Signature:** ____________________ **or failing him**

3. **Name:** ______________________________

   Address: ______________________________

   E-mail Id: ____________________ **Signature:** ____________________

as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 27th Annual General Meeting of Maruti Interior Products Limited to be held on **Tuesday, September 29, 2026 at 02:00 P.M.** at Plot No. 13, Survey No. 236, Krishna Ind. Estate, Veraval, Tal. Kotda Sangani, Veraval – 360024, Gujarat, India and/or any adjournment thereof in respect of such resolutions as are indicated below:

Resolution No.	Resolution	Vote (Please mention no. of shares)		
		For	Against	Abstain
Ordinary businesses				
1.	To consider and adopt (a) the audited standalone financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors and Auditors thereon; and (b) the audited consolidated financial statement of the Company for the financial year ended March 31, 2026 and the report of Auditors thereon.			
2.	To appoint a director in place of Mr. Purshotam Rudabhai Lunagaria [DIN: 00328145] who retires by rotation and being eligible, offers him-self for re- appointment.			
3.	To approve the re-appointment of Paresh Purushotam Lunagaria (DIN: 00320470), as the Managing Director of the company.			
4.	To approve the re-appointment of Nirbhay Paresh Lunagaria (DIN: 09027142), as the Executive Director of the company			
5.	To approve the re-appointment of Nirmal Paresh Lunagaria (DIN: 09027158), as the Executive Director of the company:			
6.	To approve the re-appointment of Purshotam Rudabhai Lunagaria (DIN: 00328145), as the Whole Director of the company:			
7.	To approve the re-appointment of Nipun Mahendrabhai Doshi (DIN: 09398522) as a Director (Independent) of the company			

8.	To approve the re-appointment of Shashikant Devjibhai Patel (DIN: 09398538) as a Director (Independent) of the company

Signed this.............................day of.................2026

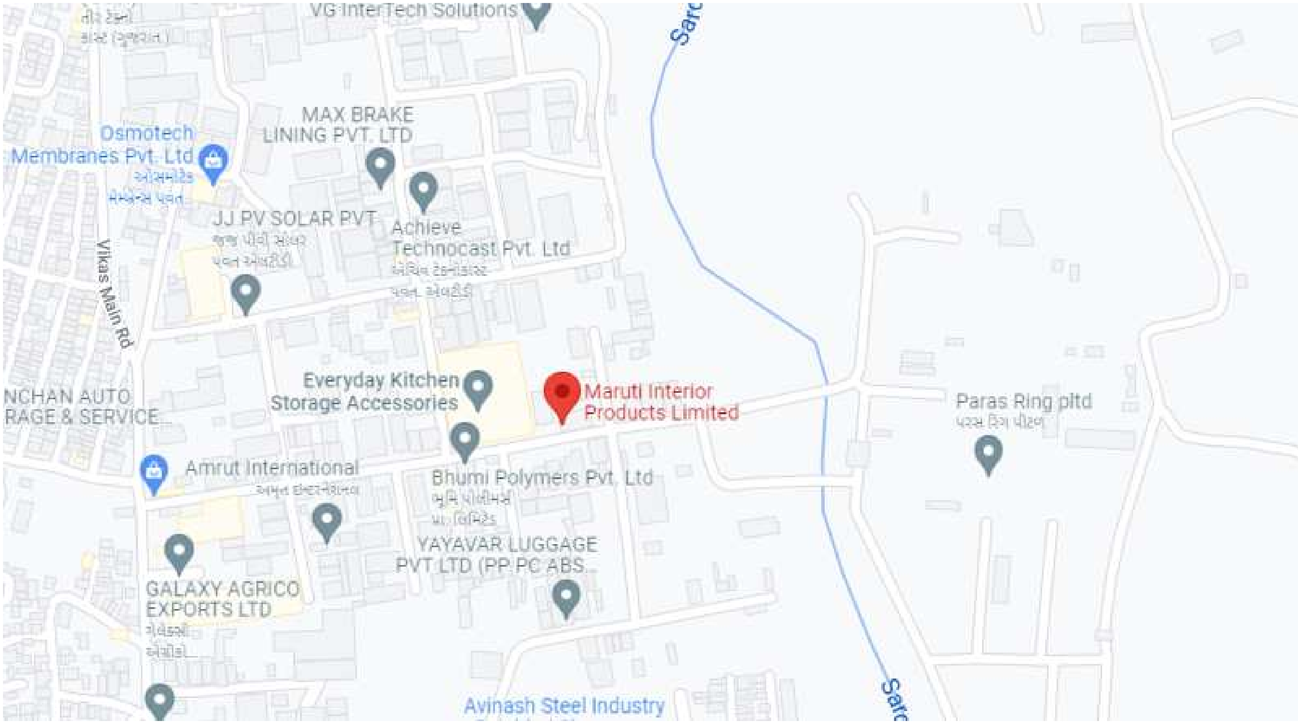
Affix Revenue Stamp of not less than INR 1

Signature of shareholder	**Signature of Proxy holder(s)**

Note:

1. This form, in order to be effective, should be duly stamped, completed, signed and deposited at the registered office of the Company, not less than 48 hours before the Annual General Meeting

ROUTE MAP TO THE VENUE OF ANNUAL GENERAL MEETING



29th Annual General Meeting

Date: Tuesday, September 29, 2026

Time: 02.00 P.M.

Venue: Plot No. 13, Survey No. 236,
Krishna Ind Estate, Veraval,
Tal. Kotda Sangani, Veraval – 360024,
Gujarat, India.

DIRECTORS' REPORT

Dear Members,

Your Directors are pleased to present the Twenty Ninth Annual Report of the Company covering the operating and financial performance together with the Audited Standalone and Consolidated Financial Statements and the Auditors' Report thereon for the Financial Year ended on March 31, 2026.

FINANCIAL RESULTS AND OPERATIONS REVIEW:

The financial highlights of the Company during the period ended March 31, 2026 are as below:

(Amount in Lakhs)

Particulars	STANDALONE		CONSOLIDATED	
	Financial Year 2025-26	Financial Year 2024-25	Financial Year 2025-26	Financial Year 2024-25
Revenue from operations (Net)	5214.1.1	4368.11	5267.75	4370.15
Other income	51.80	18.52	718.82	18.53
Total Revenue	5265.91	4386.63	**5986.58**	**4388.68**
Total Expenses	4777.63	3733.91	**4848.56**	**3739.03**
Profit/ (Loss) before exceptional Items	488.28	652.72	**1138.02**	**649.65**
Exceptional Items	-0.41	0.00	**-0.57**	**0.00**
Profit/ (Loss) before tax	488.69	652.72	**1138.59**	**649.65**
Less: Tax expense:				
(a) Current tax expense	102.40	137.25	102.40	137.25
(b) Deferred tax	26.89	33.75	26.89	33.75
Profit / (Loss) for the year	359.40	481.72	**1009.30**	**481.72**
Earnings per share (face value Rs.10/-) Basic & Diluted (In Rupees)	2.38	3.19	6.92	3.21

STATE OF COMPANY AFFAIRS

During the year under review the Company's total revenue from operations during the financial year ended 31st March, 2026 were Rs. 5214.1.1 against 4368.11 of previous year on the basis of Standalone and during the current year Rs.5267.75 Lacs as against Rs.4370.15 lacs of previous year on consolidated basis. The Company during the current year has made Net Profit of Rs.359.40 Lacs against Rs.481.72 Lacs of previous year on standalone basis and during the current year Rs.1009.30 Lacs against Rs.481.72 Lacs of the previous year on consolidated basis. The EPS of the Company for the year 2025-26 is Rs.2.38 during the current year as against Rs.3.19 of previous year and Rs.6.92 against 3.21 of previous year on consolidated basis.

DIVIDEND

With a view to conserve and conserve the resources for future prospect of the Company, your Directors regret to declare dividend for the financial year 2025-26.

TRANSFER TO RESERVES

During the year under review, Company has not transferred any amount to reserves.

SHARE CAPITAL

Increase in Authorized Share Capital of the Company from Rupees 20,00,00,000/- (Rupees Twenty Crores Only) divided into 2,00,00,000 (Two Crore) Equity Shares of Rupees 10/- (Rupees Ten Only) each to Rupees 61,00,00,000/- (Rupees Sixty One Crores Only) divided into 6,10,00,000 (Six Crore Ten Lakh) Equity Shares of Rupees 10/- (Rupees Ten Only).

Issued, Subscribed and Paid-up Capital of the Company is 15,10,00,000/- divided in to 1,51,00,000 Equity Shares of 10.00 each.

The present Authorized Capital of the Company is Rs.60,40,00,000/- (Rupees Sixty Crores Forty Lacs Only) divided into 6,04,00,000 (Six Crore Four Lacs) Equity Shares of Rupees 10/- (Rupees Ten Only) and Issued, Subscribed and Paid-up Capital of the Company is 15,10,00,000/- divided in to 1,51,00,000 Equity Shares of 10.00 each.

DETAILS OF UTILISATION OF FUNDS & STATEMENT OF DEVIATION(S) OR VARIATION(S)

Pursuant to Regulation 32 (1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations/LODR') there was no deviation/variation in the utilization of proceeds as mentioned in the objects stated in the Draft Letter of Offer dated February 03, 2026, in respect of the Right issue of the Company.

CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the Company.

MATERIAL CHANGES AND COMMITMENTS AFFECTING THE FINANCIAL POSITION OF THE COMPANY AND CHANGE IN NATURE OF THE BUSINESS

There have been no material changes and commitments affecting the financial position of the Company between the end of the financial year and the date of this Directors' Report.

LISTING WITH STOCK EXCHANGE:

Your Company has paid requisite annual listing fees to BSE Limited (BSE) where its securities are listed

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

Pursuant to the Section 124 applicable provisions of the Companies Act, 2013, read with the Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("IEPF Rules"), all the unpaid or unclaimed dividends are required to be transferred to the IEPF established by the Central Government, upon completion of seven (7) years.

Further, according to the Investor Education & Protection Fund ("IEPF") Rules, the shares in respect of which dividend has not been paid or claimed by the Shareholders for seven (7) consecutive years or more shall also be transferred to the demat account created by the IEPF Authority.

Your Company does not have any unpaid or unclaimed dividend or shares relating thereto which is required to be transferred to the IEPF as on the date of this Report.

PUBLIC DEPOSITS

During the year under review, the Company has neither invited nor accepted any deposits from the public under Section 76 and Chapter V of the Companies Act, 2013 and rules made thereunder.

SUBSIDIARY, JOINT VENTURE (JV) AND ASSOCIATES COMPANIES

The Company has one subsidiary named M/s. Noggah Lifestyle Products Private Limited. There are no associates or joint venture companies within the meaning of Section 2(6) of the Companies Act, 2013 (“Act”).

During the financial year under review, the Company acquired 100% of the equity share capital HA & DL HOLDINGS PTE. LTD, a company incorporated under the laws of Singapore, pursuant to the Share Purchase Agreement.

The acquisition was completed on March 24, 2026, and consequently, HA & DL HOLDINGS PTE. LTD became a Wholly Owned Subsidiary (“WOS”) of the Company with effect from March 25, 2026.

The acquisition was undertaken for a total consideration of $ 20,11,000 and was financed through proceeds of right issue, in accordance with applicable provisions of the Foreign Exchange Management Act, 1999, rules and regulations framed thereunder, including the applicable Overseas Investment regulations, and other applicable laws.

Pursuant to the provisions of Section 129(3) of the Act, a statement containing the salient features of financial statements of the Company’s subsidiaries in **Form AOC-1** is attached to the financial statements of the Company in **Annexure I**

BOARD OF DIRECTORS AND KEY MANAGERIAL PERSONNELS

Constitution of Board:

The Constitution of the Board of Directors and other disclosure related to the Board of Directors are given in the Report on Corporate Governance.

Board Meeting:

Regular meetings of the Board are held, inter-alia, to review the financial results of the Company. Additional Board meetings are convened, as and when required, to discuss and decide on various business policies, strategies and other businesses. The Board meetings are generally held at registered office of the Company.

During the year under review, Board of Directors of the Company met 7 (Seven) times, viz April 23, 2025, June 03, 2025, September 08, 2025, November 11, 2025, December 27, 2025, February 03, 2026 and February 27, 2026.

Independent Directors:

In terms of Section 149 of the Companies Act, 2013 and rules made there under and Listing Regulations, the Company has three Non-Promoter Non-Executive Independent Directors. In the opinion of the Board of Directors, all three Independent Directors of the Company meet all the criteria mandated by Section 149 of the Companies Act, 2013 and rules made there under and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and they are Independent of Management.

A separate meeting of Independent Directors was held on March 30, 2026 to review the performance of Non-Independent Directors and Board as whole and performance of Chairperson of the Company including assessment of quality, quantity and timeliness of flow of information between Company management and Board that is necessary for the board of directors to effectively and reasonably perform their duties.

The terms and conditions of appointment of Independent Directors and Code for Independent Director are incorporated on the website of the Company.

The Company has received a declaration from the Independent Directors of the Company under Section 149(7) of Companies Act, 2013 and 16(1)(b) of Listing Regulations confirming that they meet criteria of Independence as per relevant provisions of Companies Act, 2013 for financial year 2025-26. The Board of Directors of the Company has taken on record the said declarations and confirmation as submitted by the Independent Directors after undertaking due assessment of the veracity of the same. In the opinion of the Board, they fulfill the conditions for Independent Directors and are independent of the Management. All the Independent Directors have confirmed that they are in compliance with Rules 6(1) and 6(2) of the Companies (Appointment and Qualification of Directors) Rules, 2014, with respect to registration with the data bank of Independent Directors maintained by the Indian Institute of Corporate Affairs.

None of Independent Directors have resigned during the year.

Information on Directorate

During the year under review, there were no changes in the composition of board of directors of the Company.

In accordance with the provisions of the Articles of Association and Section 152 of the Companies Act, 2013, Mr. Nirmal Paresh Lunagaria (DIN: 09027158), an Executive Director of the Company retires by rotation at the ensuing Annual General Meeting. He, being eligible, has offered himself for re-appointment as such and seeks re-appointment. The Board of Directors recommends his appointment on the Board.

The relevant details, as required under Regulation 36 (3) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") and Secretarial Standards-II issued by ICSI, of the person seeking re-appointment as Directors are annexed to the Notice convening the 26tf Annual General Meeting.

Key Managerial Personnel

During the year under review and in accordance with Section 203 of the Companies Act, 2013, the Company had Mr. Paresh Purushotam Lunagaria (DIN:00320470)as Chairman and Managing Director of the Company, Mr. Purshotam Rudabhai Lunagaria (DIN:00328145) as Executive Directorof the Company, Mr. Nirmal Paresh Lunagaria (DIN: 09027158) as Executive Directorof the Company, Mr. Nirbhay Paresh Lunagaria (DIN:09027142), Mr.Parul Paresh Lunagaria (DIN:09157413) as an Executive Directorof the Company, Mr. Nirmal Paresh Lunagaria (DIN: 09027158) as Chief Financial Officer (w.f.e. November 23, 2021) of the company, Kaushikkumar Rajubhai Kalasariya as Company Secretary and Compliance Officer of the company.

Independent Directors

Mr. Nipun Mahendrabhai Doshi (DIN: 09398522),holds office as a Non-Executive and Independent Director of the Company with effect from 23rd November, 2021 for the period of 5 years who is not liable for retirement by rotation.

Mr. Shashikant Devjibhai Patel (DIN: 09398538) holds office as a Non-Executive and Independent Director of the Company with effect from 23rd November, 2021 for the period of 5 years who is not liable for retirement by rotation.

Mr. Kunal Jitendra Patel (DIN: 06800250) holds office as a Non-Executive and Independent Director of the Company with effect from 29th July 2024 for the period of 5 years who is not liable for retirement by rotation

DIRECTORS' RESPONSIBILITY STATEMENT

Pursuant to Section 134(5) of the Companies Act, 2013, your Directors to the best of its knowledge and ability, confirm that:

(a) In the preparation of the annual accounts for the financial year ended on March 31, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) They have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the Company at the end of the financial year March 31, 2026 and of the profit of the Company for that period;

(c) They have taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act, 2013, for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

(d) They have prepared the annual accounts on a going concern basis;

(e) They have laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively; and

(f) They have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively.

COMPOSITION OF BOARD AND VARIOUS COMMITTEES AND THEIR MEETINGS

The Board of Directors along with its Committees provide leadership and guidance to the Management and directs and supervises the performance of the Company, thereby enhancing stakeholder value.

BOARD OF DIRECTORS:

The Board has a fiduciary relationship in ensuring that the rights of all stakeholders are protected. The Board of MIPL comprises of Executive (Whole-Time) and Non-Executive Directors. Independent Directors are eminent persons with proven record in diverse areas like business, accounting, marketing, technology, finance, economics, administration, etc. The composition of Board of Directors represents optimal mix of professionalism, qualification, knowledge, skill sets, track record, integrity, expertise and diversity. The Board of Directors, as on March 31, 2026, comprised of 8 Directors, out of which 1was Executive Director ("ED") (MD & Chairman), 4 were Executive Directors ("EDs") and 3 were Non-Executive Directors ("NEDs") Independent Directors ("IDs"). Detailed profile of our Directors is available on our website at https://spitzebyeveryday.com/investor-relations.

Composition of Board:

Sr. No.	Name of Director	Category	Designation
1.	Mr. Paresh Purushotam Lunagaria	Executive Director	Managing Director
2.	Mr. Purshotam Rudabhai Lunagaria	Executive Director	Executive Director
3.	Mr. Nirbhay Paresh Lunagaria	Executive Director	Executive Director
4.	Mr. Nirmal Paresh Lunagaria	Executive Director	Executive Director& CFO
5.	Ms. Parul Paresh Lunagaria	Executive Director	Executive Director
6.	Mr. Nipun Mahendrabhai Doshi	Independent Director	Non-Executive Director
7.	Mr. Shashikant Devjibhai Patel	Independent Director	Non-Executive Director
8.	Mr. Kunal Jitendra Patel	Independent Director	Non-Executive Director

The Board of Directors, in line with the requirement of the act, has formed various committees, details of which are given hereunder:

1. Audit Committee
2. Stakeholders Relationship Committee
3. Nomination and Remuneration Committee

The composition of each of the above Committees, their respective role and responsibility are detailed in the Report on Corporate Governance annexed to this Report.

Audit Committee:

The Company has formed Audit Committee in line with the provisions Section 177 of the Companies Act, 2013 and Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

As at March 31, 2026, the Audit Committee comprised Mr. Shashikant Devjibhai Patel (Non-Executive Independent Director) as Chairperson and Mr. Nipun Mahendrabhai Doshi(Non-Executive Independent Director), Mr. Paresh Purushotam Lunagaria (Executive Director) as Members.

During the year 05 (Five) meetings of committee were held during the year ended March 31, 2026, the dates which are April 01, 2025, May 23, 2025, August 10, 2025, November 11, 2025 and February 20, 2026.

The primary objective of the Audit Committee is to monitor and provide an effective supervision of the Management's financial reporting process, to ensure accurate and timely disclosures, with the highest levels of transparency, integrity and quality of financial reporting. The Committee oversees the work carried out in the financial reporting process by the Management, the statutory auditor and notes the processes and safeguards employed by each of them.

Recommendations of Audit Committee, wherever/whenever given, have been accepted by the Board of Directors.

Composition of Nomination & Remuneration Committee:

The Board of Directors has framed a policy which lays down a framework in relation to remuneration of Directors. This policy also lays down criteria for selection and appointment of Board Members. The Board of Directors is authorized to decide Remuneration to Executive Directors. The Remuneration structure comprises of Salary and Perquisites. Salary is paid to Executive Directors within the Salary grade approved by the Members. The Nomination &Remuneration committee has been assigned to approve and settle the remuneration package with optimum blending of monetary and non-monetary outlay.

As at March 31, 2026, the Audit Committee comprised Mr. Nipun Mahendrabhai Doshi (Non-Executive Independent Director) as Chairperson, Kunal Jitendra Patel (Non-Executive Independent Director), Mr. Shashikant Devjibhai Patel (Non-Executive Independent Director) as Members.

In terms of requirements prescribed under Section 178(3) of the Companies Act, 2013, the Nomination and Remuneration Policy *inter-alia* providing the terms for appointment and payment of remuneration to Directors and Key Managerial Personnel.

The Nomination and Remuneration Policy, as adopted by the Board of Directors, is placed on the website of the Company.

During the year 03 (Three) meetings of committee were held during the year ended 31stMarch, 2026, the dates which are May 23, 2025, November 11, 2025 and February 20, 2026.

Composition of Stakeholders Relationship Committee:

The terms of reference are in line with Section 178 of the Companies Act, 2013 and Regulation 20 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The Committee reviews Shareholder's/ Investor' s complaints like nonreceipt of Annual Report, physical transfer/ transmission/transposition, split/ consolidation of share certificates, issue of duplicate share certificates etc. This Committee is also empowered to consider and resolve the grievance of other stakeholders of the Company including security holders.

As at March 31, 2026, the Audit Committee comprised Mr. Kunal Jitendra Patel (Non-Executive Independent Director) as Chairperson, Mr. Shashikant Devjibhai Patel (Non-Executive Independent Director) and Mr. Nipun MahendrabhaiDoshi (Non-Executive Independent Director) as Members.

During the year 03 (Three) meetings of committee were held during the year ended 31stMarch, 2026, the dates which are May 23, 2025, November 11, 2025 and February 20, 2026

Board Meetings:

The Board of Directors duly met 7 times at regular intervals during the mentioned financial year and in respect of which meetings proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose. The intervening gap between the two meetings was within the period prescribed under the Companies Act, 2013. The dates on which meetings were held are as follows:

Date of Meeting	Name of the Directors								Number of Board Meetings attended during the year
	Paresh Purushotam Lunagaria	Purshotam Rudabhai Lunagaria	Nirbhay Paresh Lunagaria	Nirmal Paresh Lunagaria	Parul Paresh Lunagaria	Kunal Jitendra Patel	Nipun Mahendrabhai Doshi	Shashikant Devjibhai Patel	

23/05/2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	**7/7**
03/06/2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	**7/7**
08/09/2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	**7/7**
11/11/2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	**7/7**
27/12/2025	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	**7/7**
03/02/2026	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	**7/7**
27/02/2026	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	**7/7**

During the year under review 1(One) Annual General Meeting held on Tuesday, September 30, 2025 and 1(one) Extra ordinary general meeting held on Tuesday, January 27, 2026.

Independent Directors Meetings:

In terms of the provisions of the Schedule IV of the Act and Regulation 25 (3) of the Listing Regulations, the Independent Directors of the Company shall meet at least once in a year, without the presence of Executive Directors and members of Management. During the Financial year the Meetings of Independent Directors was held in following manner:

Date of Meeting	Name of Director		
	Shashikant Devjibhai Patel	**Nipun Mahendrabhai Doshi**	**Kunal Jitendra Patel**
31/03/2026	Yes	Yes	Yes
Number of **Independent Directors** attended during the	**01/01**	**01/01**	**01/01**

DETAILS OF FRAUD REPORTING BY AUDITOR

During the year under review, there were no frauds reported by the auditors to the Board under section 143(12) of the Companies Act, 2013.

POLICY ON DIRECTORS' APPOINTMENT AND REMUNERATION

The Company has formed Nomination and Remuneration Committee which has framed Nomination and Remuneration Policy. The Committee reviews and recommend to the Board of Directors about remuneration for Directors and Key Managerial Personnel and other employee up to one level below of Key Managerial Personnel. The Company does not pay any remuneration to the Non-Executive Directors of the Company other than sitting fee for attending the Meetings of the Board of Directors and Committees of the Board. Remuneration to Executive Directors is governed under the relevant provisions of the Act and approvals.

The Company has devised the Nomination and Remuneration Policy for the appointment, re-appointment and remuneration of Directors, Key Managerial. All the appointment, re-appointment and remuneration of Directors and Key Managerial Personnel are as per the Nomination and Remuneration Policy of the Company. The Nomination and Remuneration Policy is also available on the website of the Company https://spitzebyeveryday.com/investor-relations/in the head of Policies.

For Board of Directors and Senior Management Group. The Board of Directors of the Company has laid down a code of conduct for all the Board Members and Senior Management Group of the Company. The main object of the Code is to set a benchmark for the Company's commitment to values and ethical business conduct and practices. Its purpose is to conduct the business of the Company in accordance with its value systems, fair and ethical practices, applicable laws, rules and regulations. Further, the Code provides for the highest standard of professional integrity while discharging the duties and to promote and demonstrate professionalism in the Company.

All the Board Members and Senior Management Group of the Company have affirmed compliance with the code of conduct for the financial year ended on March 31, 2026 as required by Regulation 26(3) of the Listing Regulations. A declaration signed by the Chairman & Managing Director to this effect is attached as a part of this Annual Report. The code of conduct is also available on the website of the Company www.spitzebyeveryday.com

FOR PREVENTION OF INSIDER TRADING

The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 came into effect from May 15, 2015 to put in place a framework for prohibition of insider trading in securities and to strengthen the legal framework thereof. Pursuant to Regulation 8 of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the Company has formulated and adopted the Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information ("Code of Fair Disclosure") of the Company. The Code of Fair Disclosure is available on the website of the Company www.spitzebyeveryday.com

Further, pursuant to Regulation 9 of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015, the Company has formulated and adopted the Code of Conduct for Prevention of Insider Trading. The Code lays down guidelines and procedures to be followed and disclosures to be made while dealing with the shares of the Company and cautioning them on the consequence of non-compliances. The Company Secretary has been appointed as a Compliance Officer and is responsible for monitoring adherence to the Code. The code of conduct to regulate, monitor and report trading by insiders is also available on the website of the Company www.spitzebyeveryday.com

VIGIL MECHANISM

The Company is committed to principles of professional integrity and ethical behavior in the conduct of its affairs. The Whistle-blower Policy provides for adequate safeguards against victimization of director(s) / employee(s) who avail of the mechanism and also provides for direct access to the Chairperson of the Audit Committee. It is affirmed that no person has been denied access to the Audit Committee. The Compliance officer and Audit Committee is mandated to receive the complaints under this policy. The Board on a yearly basis is presented an update on the whistleblower policy. Whistle Blower policy is available on the website of the Company at www.spitzebyeveryday.com. The Policy ensures complete protection to the whistle-blower and follows a zero tolerance approach to retaliation or unfair treatment against the whistle-blower and all others who report any concern under this Policy. During the year under review, the Company did not receive any complaint of any fraud, misfeasance etc. The Company's Whistle Blower Policy (Vigil Mechanism) has also been amended to make employees aware of the existence of policies and procedures for inquiry in case of leakage of Unpublished Price Sensitive Information to enable them to report on leakages, if any, of such information.

BOARD EVALUATION

The Board evaluated the effectiveness of its functioning, that of the Committees and of individual Directors, pursuant to the provisions of the Act and SEBI Listing Regulations.

The Board sought the feedback of Directors on various parameters including:

- Degree of fulfillment of key responsibilities towards stakeholders (by way of monitoring corporate governance practices, participation in the long-term strategic planning, etc.);
- Structure, composition, and role clarity of the Board and Committees;
- Extent of co-ordination and cohesiveness between the Board and its Committees;
- Effectiveness of the deliberations and process management;
- Board/Committee culture and dynamics; and
- Quality of relationship between Board Members and the Management.

The above criteria are broadly based on the Guidance Note on Board Evaluation issued by the Securities and Exchange Board of India on January 5, 2017.

The Chairman of the Board had one-on-one meetings with each Independent Director and the Chairman of NRC had one-on-one meetings with each Executive and Non-Executive, Non-Independent Directors. These meetings were intended to obtain Directors' inputs on effectiveness of the Board/ Committee processes.

In a separate meeting of Independent Directors, performance of Non-Independent Directors, the Board as a whole, and the Chairman of the Company was evaluated, taking into account the views of Executive Directors and Non-Executive Directors.

The Nomination and Remuneration Committee reviewed the performance of the individual directors and the Board as a whole.

In the Board meeting that followed the meeting of the independent directors and the meeting of Nomination and Remuneration Committee, the performance of the Board, its committees, and individual directors was discussed.

The evaluation process endorsed the Board Members' confidence in the ethical standards of the Company, the resilience of the Board and the Management in navigating the Company during challenging times, cohesiveness amongst the Board Members, constructive relationship between the Board and the Management, and the openness of the Management in sharing strategic information to enable Board Members to discharge their responsibilities and fiduciary duties.

The Board carried out an annual performance evaluation of its own performance and that of its committees and individual directors as per the formal mechanism for such evaluation adopted by the Board. The performance evaluation of all the Directors was carried out by the Nomination and Remuneration Committee.

The performance evaluation of the Chairman, the Non-Independent Directors and the Board as a whole was carried out by the Independent Directors. The exercise of performance evaluation was carried out through a structured evaluation process covering various aspects of the Board functioning such as composition of the Board & committees, experience & competencies, performance of specific duties & obligations, contribution at the meetings and otherwise, independent judgment, governance issues etc.

Pursuant to the provisions of the Companies Act, 2013 and SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board has carried out the annual performance evaluation of the Directors individually as well as evaluation of the working of the Board by way of individual feedback from directors.

The evaluation frameworks were the following key areas:

1. **For Non-Executive & Independent Directors:**
   - Knowledge
   - Professional Conduct
   - Comply Secretarial Standard issued by ICSI Duties,
   - Role and functions
2. **For Executive Directors:**
   - Performance as leader
   - Evaluating Business Opportunity and analysis of Risk Reward Scenarios
   - Key set investment goal
   - Professional conduct and integrity

- Sharing of information with Board.
- Adherence applicable government law

RISK MANAGEMENT POLICY

The Company is aware of the risks associated with the business. It regularly analyses and takes corrective actions for managing/mitigating the same.

The Company has framed a formal Risk Management Policy for risk assessment and risk minimization which is periodically reviewed to ensure smooth operation and effective management control which is also available on our website www.spitzebyeveryday.com. The Audit Committee also reviews the adequacy of the risk management framework of the Company, the key risks associated with the business and measure and steps in place to minimize the same.

DISCLOSURES UNDER SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION & REDRESSAL) ACT, 2013

Your Company provides equal opportunities and is committed to creating a healthy working environment that enables our Minds to work with equality and without fear of discrimination, prejudice, gender bias or any form of harassment at workplace. Your Company has in place a Prevention of Sexual Harassment (POSH) policy in accordance with the requirements of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 which is also available on our website www.spitzebyeveryday.com.

Further, your company has setup an Internal Complaint Committee (“ICC“) at the corporate office. ICC has equal representation of men and women and is chaired by senior woman of the Company.

The composition of internal complaint committee is as follows:

Sr No	Name of the Member	Designation
1.	Parul Paresh Lunagaria	Head of HR Department
2.	Alisha Nirmal Lunagaria	HR Executive
3.	Priyank Gangajliya	HR Executive

AUDITORS

STATUTORY AUDITORS:

Pursuant to the provisions of Section 139 of the Companies Act, 2013 read with rules made thereunder, M/s. H. B. Kalaria & Associates, Chartered Accountants (Firm Registration Number 104571W), were appointed as Statutory Auditors of the Company in the Annual General Meeting to hold office till conclusion of the 30th Annual General Meeting (AGM) of the company to be held for the financial year 2026-27.

The Standalone and Consolidated Auditors' Report for the financial year ended on March 31, 2024 have been provided in "Financial Statements" forming part of this Annual Report.

The report of the Statutory Auditor does not contain any qualification, reservation, adverse remark or disclaimer. The observations made in the Auditor's Report are self-explanatory and therefore do not call for any further comments.

INTERNAL AUDITORS:

M/s. Rajesh K Tanna and Co. (FRN: 147722W) has been appointed on 11th June,2022 as the internal auditor of the company for the Financial Year 2021-22 and continues until resolved further. Internal Auditor is appointed by the Board of Directors of the Company on a yearly basis, based on the recommendation of the Audit Committee. The Internal Auditor reports their findings on the Internal Audit of the Company, to the Audit Committee on a half yearly basis. The scope of internal audit is approved by the Audit Committee.

SECRETARIAL AUDITOR

Pursuant to Section 204 of the Companies Act, 2013 and rules made thereunder, the Company has appointed M/s. S V Nadiyaparas & Co., Practicing Company Secretaries as Secretarial Auditor of the Company for the financial year ended on March 31, 2026. The **Secretarial Audit Report** in **Form MR-3** for the financial year ended on March 31, 2026 is attached as **Annexure –III** to the Directors' Report and forming part of this Annual Report.

The report of the Secretarial auditor does not contain any qualification, reservation, adverse remark or disclaimer.

DIRECTORS' RESPONSE ON AUDITORS' QUALIFICATIONS, RESERVATIONS OR ADVERSE REMARKS OR DISCLAIMER MADE

There is a no qualification or Disclaimer of Opinion in the Auditor's Report on the Financial Statements to the shareholders of the Company made by the Statutory Auditors in their Auditors.

SECRETARIAL STANDARDS

The Company has devised proper systems to ensure compliance with Secretarial standards and its provisions and is in compliance with the same.

ANNUAL RETURN

In accordance with Sections 134(3)(a) & 92(3) of the Companies Act, 2013 read with Rule 12(1) of the Companies (Management and Administration) Rules, 2014, The annual return in Form No.MGT-7 for the financial year 2025-26 will be available on the website of the Company (www.spitzebyeveryday.com). The due date for filing annual return for the financial year 2025-26 is within a period of sixty days from the date of annual general meeting. Accordingly, the Company shall file the same with the Ministry of Corporate Affairs within prescribed time and a copy of the same shall be made available on the website of the Company (www.spitzebyeveryday.com) as is required in terms of Section 92(3) of the Companies Act, 2013.

CORPORATE GOVERNANCE REPORT

As per the Regulation 15 (Listing Obligations and Disclosure Requirements) Regulations, 2015 applicability of Corporate Governance shall not be mandatory for companies having listed on SME Platform. Since our company has registered on SME platform the requirement of the Corporate Governance has not applicable to us.

MANAGEMENT DISCUSSION AND ANALYSIS

The Management Discussion and Analysis Report as required under Regulation 34(2)(e) read with Schedule V Part B of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations, 2015") is annexed herewith as **Annexure II.**

PARTICULARS OF LOANS, GUARANTEE OR INVESTMENT

Particulars of investment given by the Company, during the year under review are as mentioned in the Notes 12 forming part of the Financial Statements. The Company has not advanced any loan and provided security under Section 186 of the Companies Act, 2013 during the year under review.

LOANS FROM DIRECTOR/ RELATIVE OF DIRECTOR

The balances of monies accepted by the Company from Directors/ relatives of Directors at the beginning of the year were Rs. NIL /- and at the close of year was Rs. NIL

The Funds has been given out of Directors own Funds and is not being given out of funds acquired by borrowing from others.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS WITH RELATED PARTIES

All Related Party Transactions that were entered during the financial year ended on 31st March, 2026 were on an arm's length basis and in the ordinary course of business and is in compliance with the applicable provisions of the Act. There were no Related Party Transactions made by the Company during the year that required shareholders' approval.

The Company has entered into related party transactions which fall under the scope of Section 188(1) of the Act. Accordingly, the disclosure of related party transactions as required under Section 134(3)(h) of the Act in **Form AOC 2** are given in **Annexure IV** of this Director Report for the F.Y 2025-25.

Details of other related party transactions have been included in Note 44to the standalone financial statements and Consolidated Financial Statement. The Policy on the Related Party Transactions is available on the Company's website at www.spitzebyeveryday.com.

CORPORATE SOCIAL RESPONSIBILITY

As the Company does not fall under the mandatory bracket of Corporate Social Responsibility but for the future reference, the Company has constituted Corporate Social Responsibility as per the provisions of section 135 of the Companies Act, 2013 read with Companies (Corporate Social Responsibility Policy) Rules, 2014.

Composition of Corporate Social Responsibility Committee:

Sr. No.	Name of the Director	Designation	Nature of Directorship
1.	Mr. Nirmal Paresh Lunagaria	Chairman	Director
2.	Mr. Paresh Purushotam Lunagaria	Member	Managing Director
3.	Mr. Shashikant Devjibhai Patel	Member	Independent Director

Corporate Social Responsibility Committee Meeting:

The Corporate Social Responsibility Committee duly met at regular intervals during the mentioned financial year and in respect of which meetings proper notices were given and the proceedings were properly recorded and signed in the Minutes Book maintained for the purpose. During the Financial year the Meetings of Corporate Social Responsibility Committee was held in following manner:

Date of Meeting	Name of Director		
	Nirmal Paresh Lunagaria	Paresh Purushotam Lunagaria	Shashikant Devjibhai Patel
23/05/2025	Yes	Yes	Yes
11/11/2025	Yes	Yes	Yes
20/02/2025	Yes	Yes	Yes
Number of CSR Committee Meetings attended during the	**03/03**	**03/03**	**03/03**

The Company has formulated a Corporate Social Responsibility (CSR) policy which is available on our website www.spitzebyeveryday.com.

INTERNAL FINANCIAL CONTROL SYSTEMS AND THEIR ADEQUACY

Your Company has laid down the set of standards, processes and structure which enables to implement internal financial control across the Organization and ensure that the same are adequate and operating effectively. To maintain the objectivity and independence of Internal Audit, the Internal Auditor reports to the Chairman of the Audit Committee of the Board.

The Internal Auditor monitors and evaluates the efficacy and adequacy of internal control system in the Company, its compliance with the operating systems, accounting procedures and policies of the Company. Based on the report of Internal Auditor, the process owners undertake the corrective action in their respective areas and thereby strengthen the Control. Significant audit observation and corrective actions thereon are presented to the Audit Committee of the Board.

PARTICULARS OF EMPLOYEES

The information required under Section 197 of the Companies Act, 2013 read with rule 5(1) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are as follows:

1. The ratio of the remuneration of each director to the median remuneration of the employees of the Company and percentage increase in remuneration of each Director, Chief Executive Officer, Chief Financial Officer and Company Secretary in the financial year:

Name	**Ratio to median remuneration**	**% increase in remuneration in the financial year**
Executive Director		
Paresh Purushotam Lunagaria	16.50	Not Applicable
Purshotam Rudabhai Lunagaria	12.37	Not Applicable
Nirbhay Paresh Lunagaria	14.43	Not Applicable
Parul Paresh Lunagaria	8.25	Not Applicable

Chief Financial Officer		
Nirmal Paresh Lunagaria	14.43	Not Applicable
Company Secretary		
Kaushikkumar Kalasariya	1.55	Not Applicable

2. The percentage increase in the median remuneration of employees in the financial year: Nil
3. The number of permanent employees on the rolls of Company: -110
4. Average percentile increase already made in the salaries of employees other than the managerial personnel in the last financial year and its comparison with the percentile increase in the managerial remuneration and justification thereof and point out if there are any exceptional circumstances for increase in the managerial remuneration.
5. Affirmation that the remuneration is as per the remuneration policy of the Company: The Company affirms that the remuneration is as per the remuneration policy of the Company.

The statement containing names of top five employees in terms of remuneration drawn and the particulars of employees as required under Section 197(12) of the Act read with Rule 5(2) and 5(3) of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, is provided in a separate **ANNEXURE-V** forming part of this report. Further, the report and the accounts are being sent to the Members excluding the aforesaid annexure. In terms of Section 136 of the Act, the said annexure is open for inspection at the Registered Office of the Company. Any Member interested in obtaining a copy of the same may write to the Company Secretary.

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION & FOREIGN EXCHANGE EARNINGS AND OUTGO

As required by the provisions of Section 134(3)(m) of the Companies Act,2013, read with Rule 8 of the Companies (Accounts) Rules, 2014 the relevant data pertaining to conservation of Energy, Technology Absorption, Foreign exchange earnings is attached with **Annexure-VI.**

SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE COURTS/REGULATORS

During the year under review, there were no significant and/or material orders passed by any Court or Regulator or Tribunal, which may impact the going concern status or the Company's operations in future.

INDUSTRIAL RELATIONS

The Directors are pleased to report that the relations between the employees and the management continued to remain cordial during the year under review.

BUSINESS RESPONSIBILITY REPORT

Pursuant to Regulation 34(2)(f) of the Listing Regulations read with notification SEBI/LAD-NRO/GN/2015-16/27 dated December 22, 2015, the Business Responsibility Report is to be given only by top 500 listed companies based on market capitalization, therefore the same is not applicable to the Company as on March 31, 2026.

MAINTENANCE OF COST RECORD

The provisions relating to maintenance of cost records as specified by the Central Government under sub-section (1) of section 148 of the Companies Act, 2013, are not applicable to the Company and accordingly such accounts and records are not required to be maintained.

DEMATERIALISATION

The Demat activation number allotted to the Company is ISININE0JSJ01014. The company is holding its shares in dematerialised form only.

INSOLVENCY AND BANKRUPTCY CODE

There is no application made or any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the year.

The details of difference between amount of the valuation done at the time of one time settlement and the valuation done while taking loan from the Banks or Financial Institutions along with the reasons thereof is not applicable to the Company.

ACKNOWLEDGMENTS

The Board of Directors greatly appreciates the commitment and dedication of employees at all levels who have contributed to the growth and success of the Company. We also thank all our clients, vendors, investors, bankers and other business associates for their continued support and encouragement during the year.

We also thank the Government of India, Government of Gujarat, Ministry of Commerce and Industry, Ministry of Finance, Customs and Excise Departments, Income Tax Department and all other Government Agencies for their support during the year and look forward to their continued support in future.

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Tel: - +91- 2827 253895
Website: www.spitzebyeveryday.com
CIN: L36998GJ1997PLC031719

By Order of the Board
For, MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Knowns as Maruti Interior Products Private Limited)

Place: Veraval
Date: September 07, 2026

Paresh Purushotam Lunagaria	**Purshotam Rudabhai Lunagaria**
Chairman & Managing Director	**Executive Director**
DIN: 00320470	**DIN: 00328145**

ANNEXURE I

FORM AOC-1

(Pursuant to first proviso to sub-section (3) of section 129 read with rule 5 of Companies (Accounts) Rules, 2014) Statement containing salient features of the financial statement of subsidiaries / associate companies / joint ventures Part "A" : Subsidiaries

(Information in respect of each subsidiary to be presented with amounts in Rs.)

SR.No.	Particulars	Details (In Lakhs)
1.	Name of the subsidiary	Noggah Lifestyle Products Pvt. Ltd.
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01/04/2025 to 31/03/2026
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	NA
4.	Share capital	1.00
5.	Reserves & Surplus	(38.11)
6.	Total assets	143.96
7.	Total Liabilities	181.07
8.	Investments	0
9.	Turnover	53.64
10.	Profit before taxation	(3.60)
11.	Provision for taxation	0
12.	Profit after taxation	(3.60)
13.	Proposed Dividend	0
14.	% of shareholding	100%

SR.No.	Particulars	Details (In Lakhs)
1.	Name of the subsidiary	HA & DL Holdings Pte. Ltd.
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01/04/2025 to 31/03/2026
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	94.65
4.	Share capital	7.4
5.	Reserves & Surplus	97.43
6.	Total assets	1307.54
7.	Total Liabilities	1203.07
8.	Investments	0
9.	Turnover	667.03
10.	Profit before taxation	653.34
11.	Provision for taxation	(0.16)
12.	Profit after taxation	653.51
13.	Proposed Dividend	0
14.	% of shareholding	100%

SR.No.	Particulars	Details (In Lakhs)
1.	Name of the subsidiary	Arrowin Metaltech (India)Pvt. Ltd.
2.	Reporting period for the subsidiary concerned, if different from the holding company's reporting period	01/04/2025 to 31/03/2026
3.	Reporting currency and Exchange rate as on the last date of the relevant financial year in the case of foreign subsidiaries	NA
4.	Share capital	350.00
5.	Reserves & Surplus	190.57
6.	Total assets	1600.29
7.	Total Liabilities	1059.72
8.	Investments	0

9.	Turnover	2086.79
10.	Profit before taxation	187.90
11.	Provision for taxation	32.10
12.	Profit after taxation	155.80
13.	Proposed Dividend	0
14.	% of shareholding	100%

For, Regd. Office: -Plot No 13 Survey No 236 Krishna Ind Estate, Veraval, Tal.Kotda Sangani, Veraval-360024,
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By Order of the Board
For, MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Knowns as Maruti Interior Products Private Limited)

Place: Veraval
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Paresh Purushotam Lunagaria
Chairman & Managing Director
DIN: 00320470

Purshotam Rudabhai Lunagaria
Executive Director
DIN: 00328145

ANNEXURE II

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

Your Directors have pleasure in presenting the management discussion and analysis report for the year ended on March 31, 2026.

1. INDUSTRY STRUCTURE AND DEVELOPMENTS

The Company operates in the interior hardware and modular furniture accessories industry and is engaged in the manufacturing and trading of Metal Wire Products and Sheet Metal Components, along with a comprehensive range of Kitchen and Wardrobe Accessories specially designed and manufactured for the Indian market.

The Company's product portfolio includes, inter alia, Pull-Out Baskets, Drawer Organizers, Cutlery Trays, Corner Units, Pantry Units, Wardrobe Hangers, Shoe Racks, Trouser Racks, Modular Kitchen Components, aluminium profile handles, cabinet fittings, hinges, telescopic channels and allied interior hardware products.

The Indian modular kitchen and wardrobe accessories market is supported by increasing urbanisation, rising disposable income, changing lifestyles, growth in residential and commercial construction, increasing preference for organised storage solutions and the growing demand for aesthetically designed and space-efficient interiors.

Modern consumers are increasingly focusing on functionality, convenience, optimum utilisation of available space and customised interior solutions. This has resulted in increased demand for innovative kitchen storage systems, wardrobe accessories and furniture hardware.

The Company's diversified product portfolio enables it to cater to different customer segments and requirements across the modular kitchen and furniture industry.

The Company offers products under its brands “Everyday Kitchen”, catering primarily to the economic range, and “Spitze by Everyday”, focusing on premium product offerings. The Company also manufactures products on an OEM basis for other companies.

2. COMPANY OVERVIEW

The Company is engaged in the manufacturing and trading of modular kitchen storage systems, kitchen and furniture hardware products and related accessories.

The Company's product offerings include a broad range of kitchen and wardrobe solutions designed to provide functionality, convenience, durability and efficient utilisation of available space.

The major product categories include:

* Pull-Out Baskets;
* Drawer Organizers;
* Cutlery Trays;
* Corner Units;
* Pantry Units;
* Wardrobe Hangers;
* Shoe Racks;
* Trouser Racks;
* Modular Kitchen Components;
* Aluminium Profile Handles;
* Cabinet Fittings;
* Hinges;
* Telescopic Channels; and
* Other allied interior and furniture hardware products.

The Company serves the domestic market and also undertakes export activities. Its product portfolio is designed to cater to the requirements of modular kitchen manufacturers, furniture manufacturers, dealers, distributors, interior solution providers and other customers.

The Company considers its ability to offer a wide range of products across different price segments as one of its key strengths.

3. OPPORTUNITIES AND OUTLOOK

The Company operates in a sector that offers opportunities arising from the growing demand for modern and organised living spaces.

Key growth opportunities include:

Growing Demand for Modular Kitchens and Wardrobes

Increasing urbanisation and changing consumer preferences are contributing to the growing adoption of modular kitchens, wardrobes and organised storage solutions. Consumers are increasingly seeking products that combine aesthetics, functionality and optimum space utilisation.

Expansion of the Organised Interior Hardware Market

The transition from unorganised and conventional furniture hardware towards branded and organised interior hardware products provides opportunities for established manufacturers and brands.

Product Portfolio Expansion

The Company has opportunities to expand its product offerings by introducing innovative kitchen storage systems, wardrobe accessories and furniture hardware products catering to evolving consumer preferences.

Premiumisation

The growing demand for premium homes and interior solutions provides an opportunity for the Company to strengthen its premium product offerings under the "Spitze by Everyday" brand.

Manufacturing and OEM Opportunities

The Company's manufacturing capabilities provide opportunities to cater to OEM requirements and develop strategic relationships with manufacturers, furniture brands and other customers.

Domestic and International Markets

The Company continues to explore opportunities for expanding its presence in domestic and international markets through its product offerings, customer relationships and strategic initiatives.

4. FINANCIAL PERFORMANCE

Standalone Financial Performance

During the financial year ended March 31, 2026, the Company recorded revenue from operations of Rs. 5,214.11 Lakhs as compared to Rs.4,368.11 Lakhs during the previous financial year, representing a growth of approximately 19.37%.

The Company's total revenue, including other income, stood at Rs. 5,265.91 Lakhs during FY 2025-26 as compared to Rs. 4,386.64 Lakhs during FY 2024-25.

The Profit Before Tax for the year stood at Rs. 488.69 Lakhs as compared to Rs. 652.72 Lakhs in the previous financial year.

The Profit After Tax stood at Rs. 359.40 Lakhs as compared to Rs. 481.72 Lakhs during the previous financial year.

The decrease in profitability was influenced by changes in the cost structure and increased finance costs during the year. The Company continues to focus on improving operational efficiency, product mix and cost management.

Consolidated Financial Performance

On a consolidated basis, the Group recorded revenue from operations of Rs. 5,267.75 Lakhs during FY 2025-26 as compared to Rs. 4,370.15 Lakhs during FY 2024-25.

The consolidated total income stood at Rs. 5,986.58 Lakhs as compared to Rs. 4,388.68 Lakhs in the previous financial year.

The consolidated Profit Before Tax stood at Rs. 1,138.59 Lakhs, compared to Rs. 649.65 Lakhs in the previous year.

The consolidated Profit After Tax for the year stood at Rs. 1,044.25 Lakhs, compared to Rs. 484.13 Lakhs during FY 2024-25.

The improvement in consolidated profitability was significantly supported by the acquisition and consolidation of the foreign subsidiary during the year, together with the share of profit from the associate.

5. KEY FINANCIAL INDICATORS

The key standalone financial indicators of the Company are summarised below:

Particulars	FY 2025-26	FY 2024-25
Revenue from Operations (Rs. in Lakhs)	5,214.11	4,368.11
Total Revenue (Rs. in Lakhs)	5,265.91	4,386.64
Profit Before Tax (Rs. in Lakhs)	488.69	652.72
Profit After Tax (Rs. in Lakhs)	359.40	481.72
Basic Earnings Per Share (Rs.)	2.38	3.19

The Company achieved healthy growth in revenue during the year. The management continues to focus on improving profitability through operational efficiencies, better product mix, cost optimisation and expansion of market reach.

6. CONSOLIDATED BUSINESS PERFORMANCE AND FOREIGN ACQUISITION

During the financial year, the Company strengthened its international presence through the acquisition of HA & DL Holdings Pte. Ltd., a foreign wholly owned subsidiary.

The acquisition was completed on March 24, 2026.

Consequent to the acquisition of HA & DL Holdings Pte. Ltd., the Company gained control over its step-down subsidiary in Vietnam, Vina Metal Recycling Co. Limited.

The acquisition forms part of the Company's broader growth and expansion strategy and provides the Group with opportunities for international business expansion and diversification.

The financial results of the foreign subsidiary have been consolidated in the consolidated financial statements from the date of acquisition.

The foreign subsidiary contributed to the consolidated financial performance for the post-acquisition period ended March 31, 2026.

The management will continue to evaluate opportunities for strengthening business operations, improving operational efficiencies and creating long-term value for stakeholders.

7. FINANCIAL POSITION

Capital and Reserves

The standalone paid-up equity share capital of the Company remained at Rs. 1,510.00 Lakhs as at March 31, 2026.

Standalone reserves and surplus increased to Rs. 2,445.65 Lakhs as at March 31, 2026 from Rs. 2,070.98 Lakhs as at March 31, 2025.

The increase in reserves was primarily supported by profits generated during the financial year and recognition of employee stock option-related reserves.

Property, Plant and Equipment

The Company's standalone net Property, Plant and Equipment stood at Rs. 2,352.35 Lakhs as at March 31, 2026 compared to Rs. 2,313.78 Lakhs as at March 31, 2025.

During the year, the Company continued to invest in its manufacturing and operational infrastructure.

Inventory

Inventories stood at Rs. 994.71 Lakhs as at March 31, 2026 compared to Rs. 893.17 Lakhs as at March 31, 2025.

The increase in inventory was in line with business requirements and operational activities.

Trade Receivables

Trade receivables stood at Rs. 720.27 Lakhs as at March 31, 2026 as compared to Rs. 1,189.46 Lakhs as at March 31, 2025.

The reduction in trade receivables reflects improved realisation and collection during the year.

Investments

Standalone non-current investments increased significantly to Rs. 2,305.29 Lakhs as at March 31, 2026 compared to Rs. 219.65 Lakhs in the previous year.

The increase was primarily attributable to the Company's investment in its foreign subsidiary and investments in its associate.

8. LIQUIDITY AND CASH FLOW

The Company generated positive cash flows from operating activities during the financial year.

Net cash generated from operating activities stood at Rs. 498.65 Lakhs during FY 2025-26 as compared to Rs. 344.15 Lakhs during FY 2024-25.

The improvement in operating cash flow was supported by operational performance and improvement in collection of trade receivables.

The Company incurred cash outflows towards investments and capital expenditure during the year, including investments made as part of its strategic business initiatives.

Cash and cash equivalents stood at Rs. 96.72 Lakhs as at March 31, 2026 compared to Rs. 67.57 Lakhs as at March 31, 2025.

The management continues to monitor liquidity requirements, working capital levels and funding requirements to ensure the availability of adequate financial resources for business operations and growth initiatives.

9. BORROWINGS AND FINANCIAL LEVERAGE

During the year, the Company's borrowings increased primarily due to higher working capital utilisation and funding requirements associated with business expansion and strategic investments.

The management continues to monitor the Company's borrowing levels, interest costs and debt servicing obligations.

The increase in finance costs during the year was primarily attributable to increased utilisation of borrowing facilities.

The Company remains focused on maintaining an appropriate balance between growth investments and financial discipline.

10. FINANCIAL RATIOS

Certain financial ratios witnessed changes during FY 2025-26 primarily due to increased borrowing utilisation, changes in working capital requirements and increased finance costs.

The Debt-to-Equity Ratio increased during the year primarily due to higher utilisation of borrowings and increase in current liabilities.

The Interest Coverage Ratio and Debt Service Coverage Ratio declined during the year due to reduction in standalone operating profitability, increased finance costs and higher debt servicing obligations.

The Current Ratio declined during the year primarily due to an increase in current liabilities.

The management continues to focus on improving working capital efficiency, strengthening cash generation and maintaining financial discipline.

11. SEGMENT-WISE PERFORMANCE

The Company is primarily engaged in the manufacturing and trading of modular kitchen storage systems, kitchen and furniture hardware products and related accessories.

Considering the nature of the Company's products, risks and returns, organisational structure and internal financial reporting systems, the management considers the Company to operate in a single business segment.

12. PRODUCT DEVELOPMENT AND INNOVATION

The Company operates in a market where consumer preferences and design trends continue to evolve.

The Company focuses on developing products that offer:

* Efficient utilisation of available space;
* Functional and convenient storage solutions;
* Product durability;
* Contemporary designs;
* Improved aesthetics;

* User convenience; and
* Value across different customer segments.

The Company's broad product portfolio enables it to cater to different customer requirements and market segments.

The management will continue to focus on product development and enhancement in line with changing market requirements and customer preferences.

13. STRENGTHS

The Company believes that its key strengths include:

* Diversified product portfolio;
* Manufacturing capabilities in metal wire products and sheet metal components;
* Presence in the modular kitchen and wardrobe accessories segment;
* Ability to cater to multiple customer segments;
* Presence of economic and premium product offerings;
* Established brands including “Everyday Kitchen” and “Spitze by Everyday”;
* OEM manufacturing capabilities;
* Manufacturing and product development capabilities;
* Experience in the interior hardware industry; and
* Opportunities for domestic and international business expansion.

14. RISKS AND CONCERNS

The Company's business is subject to various risks and uncertainties, including:

Raw Material Price Risk

The Company's manufacturing operations may be affected by fluctuations in the prices of metals and other raw materials.

The Company seeks to manage this risk through procurement planning, inventory management and continuous monitoring of input costs.

Competition

The modular kitchen and furniture hardware industry is competitive and includes organised as well as unorganised players.

The Company seeks to address competitive pressures through product quality, product range, innovation, customer service and brand development.

Economic and Construction Industry Conditions

Demand for modular kitchen and wardrobe accessories may be influenced by conditions in the real estate, construction and home improvement sectors.

Changes in consumer spending, housing demand and overall economic conditions may impact demand for the Company's products.

Working Capital Risk

The Company's business requires adequate working capital for procurement of raw materials, inventory management and business operations.

The management continuously monitors inventory levels, receivables and borrowing requirements to manage working capital efficiently.

Interest Rate and Borrowing Risk

Changes in interest rates and increased utilisation of borrowings may impact finance costs and profitability.

The Company monitors its borrowing profile and debt servicing requirements on an ongoing basis.

Foreign Exchange Risk

The Company is exposed to foreign exchange fluctuations in relation to export activities and overseas investments.

The Company monitors foreign currency exposure and takes appropriate measures based on business requirements and market conditions.

Integration and Overseas Business Risk

The acquisition of a foreign subsidiary exposes the Group to risks associated with overseas operations, including regulatory, economic, foreign exchange and operational risks.

The management will continue to focus on appropriate oversight, integration and monitoring of overseas operations.

Technology and Product Obsolescence

Changes in design trends, consumer preferences and product technology may affect the demand for certain products.

The Company seeks to address this risk through continuous product development and market responsiveness.

15. INTERNAL CONTROL SYSTEMS AND THEIR ADEQUACY

The Company has established internal control systems commensurate with the size, nature and complexity of its operations.

The internal control framework is designed to provide reasonable assurance regarding:

* Safeguarding of assets;
* Reliability of financial and operational information;
* Compliance with applicable laws and regulations;
* Proper authorisation of transactions;
* Efficient utilisation of resources; and
* Prevention and detection of errors and irregularities.

The Company's internal control systems are periodically reviewed and strengthened based on operational requirements and changes in the business environment.

The management reviews key operational and financial controls on a regular basis.

The Board and its Committees oversee the financial reporting process and the adequacy and effectiveness of internal control systems.

16. HUMAN RESOURCES AND INDUSTRIAL RELATIONS

Human resources continue to be an important element of the Company's growth and operational capabilities.

The Company recognises that the knowledge, skills and commitment of its employees are important for achieving its business objectives.

The Company focuses on:

* Employee development;
* Skill enhancement;
* Performance management;
* Employee engagement;
* Creating a safe and productive working environment; and

* Building capabilities aligned with business requirements.

The Company also has an Employee Stock Option Plan aimed at recognising and incentivising eligible employees and aligning employee interests with the long-term growth of the Company.

Industrial relations during the year remained harmonious.

17. INFORMATION TECHNOLOGY AND BUSINESS PROCESSES

The Company continues to recognise the importance of technology and efficient business processes in supporting operational effectiveness.

Technology and process improvements assist the Company in areas such as:

* Inventory management;
* Production planning;
* Financial reporting;
* Customer servicing;
* Supply chain management; and
* Operational monitoring.

The Company will continue to evaluate and adopt appropriate systems and processes to support its future growth and operational requirements.

18. FUTURE OUTLOOK

The Company remains focused on strengthening its position in the modular kitchen, wardrobe accessories and interior hardware market.

The Company's future strategy will focus on:

* Expanding its product portfolio;
* Strengthening its manufacturing capabilities;
* Improving operational efficiencies;
* Enhancing product quality and innovation;
* Expanding its market reach;
* Strengthening its brands;
* Increasing presence in premium and value segments;
* Developing domestic and export markets;

* Strengthening OEM business opportunities;
* Improving working capital efficiency; and
* Exploring strategic opportunities for sustainable long-term growth.

The Company's diversified product portfolio, manufacturing capabilities and focus on organised interior hardware solutions provide opportunities for future growth.

The management remains committed to creating sustainable value for shareholders and other stakeholders through responsible growth, operational excellence and prudent financial management.

19. CAUTIONARY STATEMENT

Statements in this Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations or predictions may be considered as “forward-looking statements” within the meaning of applicable laws and regulations.

Actual results may differ materially from those expressed or implied due to various factors, including changes in economic conditions, market conditions, competition, raw material prices, interest rates, foreign exchange fluctuations, government policies, regulatory developments and other factors beyond the Company's control.

The Company does not undertake any obligation to publicly update or revise forward-looking statements except as may be required under applicable laws.

For, Regd. Office: -Plot No 13 Survey No 236 Krishna Ind Estate, Veraval, Tal.Kotda Sangani Veraval-360024,
Tel: - +91- 2827 253895
Website: www.spitzebyeveryday.com
CIN: L36998GJ1997PLC031719

By Order of the Board
For, MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Knowns as Maruti Interior Products Private Limited)

Place: Veraval
Date: September 07, 2026

Paresh Purushotam Lunagaria
Chairman & Managing Director
DIN: 00320470

Purshotam Rudabhai Lunagaria
Executive Director
DIN: 00328145

ANNEXURE III

Form No. MR-3

SECRETARIAL AUDIT REPORT

For The Financial Year Ended 31st March 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and rule No.9 of the Companies

(Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To the Members,
MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Known As Maruti Interior Products Private Limited)
Veraval (Shapar) 360024

I have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **Maruti Interior Products Limited (Formerly Known As Maruti Interior Products Private Limited)** [CIN: L36998GJ1997PLC031719] (hereinafter called “the Company”). Secretarial Audit was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Based on my verification of the Company’s books, papers, minute books, forms and returns filed and other records maintained by the Company and also information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, the explanations and clarifications given to me and the representations made by the management, I hereby report that in my opinion, the company has, during the audit period covering the financial year ended on 31stMarch, 2026, generally complied with the statutory provisions listed hereunder and also that the Company -has proper Board processes and compliance mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31stMarch, 2026 and made available to me according to the provisions of:

(i) The Companies Act, 2013 ("the Act") and the rules made there under as applicable;

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA) and the rules made there under;

(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed there under;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made there under to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings (Not applicable to the Company during the audit period);

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 as amended from time to time

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992 and 2015, as amended from time to time

(c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations ***Regulation 34 of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 for Submission of the Annual Report within the period prescribed under Regulation 34 regulation with delay of 1 day and Regulation 13(3) of SEBI (LODR) 2015 for Submission of the statement on shareholder complaints within the period prescribed under this regulation or under any circular issued in respect of redressal of investor grievances with delay of 19 days. The delay occurred due to procedural reasons and necessary systems have been strengthened to avoid recurrence.***

(d) The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014(Not applicable to the Company during the audit period);

(e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations. 2008;-Not applicable to the company for the financial year ended March 31, 2026

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client(Not applicable as the Company is not registered as a Registrars to an Issue or Share Transfer Agent during the financial year under review);

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009;-Not applicable to the company for the financial year ended March 31, 2026

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998;Not applicable to the company for the financial year ended March 31, 2026

(i) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (w.e.f. December 1, 2015): and

(vi) The other laws, as informed and certified by the management of the Company which are specifically applicable to the Company are:

The Standards of Weights and Measures Act, 1976,

The Legal Metrology Act, 2009 and The Legal Metrology (Packaged Commodities) Rules, 2011,

Local tax law

We relied on the representation made by the Company and its Officers in respect of systems and mechanism formed / followed by the Company for the compliance of the above laws applicable specifically to the Company.

I have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India

(ii) The Listing Agreements entered into by the Company with the BSE Limited.

During the period under review the Company has generally complied with the all material aspects of applicable provisions of the Acts, Rules, Regulations, Guidelines, Standards, etc. mentioned above:

I further report that:

- The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that took place during the year, if any, under review were carried out in compliance with the provisions of the Act.

- Adequate notice is given to all Directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance pursuant to clause no. 1.3.7 of Secretarial Standard 1 (“SS 1”), circulated separately or placed at the Meetings of the Board and the Committees, after due compliance with the SS 1 and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting

- All decisions at Board Meetings and Committee Meetings are carried unanimously as recorded in the minutes of the Meetings of the Board of Directors or Committee of the Board, as the case may be. Decisions at the Meetings, as represented by the management and recorded in minutes.

- That the company has not filed/filed some form late in time with additional fees to Registrar of Companies/Regional Director/Central Government under The Companies Act, 2013. The Management clarified that it is a procedural lapse only.

There is still scope to improve the systems and processes in the company and operations of the company to commensurate with the size and operations of the Company to monitor and ensure Compliance with applicable laws, rules, regulations and guidelines.

I, further report that the compliance by the Company of applicable financial laws, rules, regulations, guidelines, notifications, circulars, directives including but not limited to direct and indirect tax laws, Accounting Standards etc. has not been reviewed in my Audit, since the same is subject to review by designated professional/s during the course of statutory financial audit

For, S. V. Nadiyapara& Co.
Company Secretaries

Place : Rajkot
Date : 06.09.2026

sd/-
[SandipNaidyapara]
Proprietor
Mem NO:. 42126
COP. NO. 15645
PR No.1785/2022
UDIN NO: A042126H001392904

Note: This report is to be read with our letter of even date which is annexed as 'ANNEXURE III A' and forms an integral part of this report.

ANNEXURE- III A

To the Members,
MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Known As Maruti Interior Products Private Limited)
Veraval (Shapar) 360024

My Secretarial audit report for the financial year 31st March, 2026 is to be read along with this letter.

Management's Responsibility

1. Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

Auditor's Responsibility

2. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibly of the management. Our examination was limited to the verification of the procedures on test basis. My Responsibility is to express an opinion on these secretarial records, standards and procedures followed by the company with respect to secretarial compliances.

3. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial Records. The verification was done on test basis to ensure that correct facts are reflected in Secretarial records. I believe that Audit evidence and information obtained from the company's management is adequate and appropriate for us to provide a basis for our opinion.

4. Wherever required, I have obtained the Management's representation about the compliance of laws, rules and regulations and happening of events etc.

Disclaimer

5. The Secretarial Audit report is neither an assurance as to the future viability of the company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.
6. I have not verified the correctness and appropriateness of financial records and books of account of the company.

For, S. V. Nadiyapara& Co.
Company Secretaries

Place : Rajkot
Date : 06.09.2026

sd/-
[SandipNaidyapara]
Proprietor
Mem NO:. 42126
COP. NO. 15645
PR No.1785/2022
UDIN NO: A042126H001392904

ANNEXURE IV

FORM NO. AOC -2

(Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014.

Form for Disclosure of particulars of contracts/arrangements entered into by the company with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arm's length transaction under third proviso thereto.

1. Details of contracts or arrangements or transactions not at Arm's length basis.

Maruti Interior Products Limited (Formerly Known As Maruti Interior Products Private Limited) (the Company) has not entered into any contract/ arrangement/ transaction with its related parties, which is not in ordinary course of business or at arm's length during the financial year 2021. The Company has laid down policies and processes/ procedures so as to ensure compliance to the subject section in the Companies Act, 2013 (Act) and the corresponding Rules. In addition, the process goes through internal and external checking, followed by quarterly reporting to the Board of Directors.

(a) Name(s) of the related party and nature of relationship: Not Applicable
(b) Nature of contracts/ arrangements/ transactions: Not Applicable
(c) Duration of the contracts/arrangements/transactions: Not Applicable
(d) Salient terms of the contracts or arrangements or transactions including the value, if any: Not Applicable
(e) Justification for entering into such contracts or arrangements or transactions: Not Applicable
(f) Date(s) of approval by the Board: Not Applicable
(g) Amount paid as advances, if any: Not Applicable
(h) Date on which the special resolution was passed in general meeting as required under first proviso to Section 188: Not Applicable

2. Details of contracts or arrangements or transactions at Arm's length basis.

Amount in Lakh

Name(s) of the related party	Nature of relationship	Nature of contracts/ arrangements/ transactions	Duration of the contracts / arrangements/ transactions	Salient terms of the contracts or arrangements or transactions including the value, if any:	Date of approval by the Board	Amount paid as advances, if any
Jayaguri P. Lunagaria	Relative of Director	Rent	01/04/2025-31/03/2026	Rs.19.20	23/05/2025	-
Noggah Lifestyle Products Pvt. Ltd. (WOS)	Enterprise under the control of the Company	Sale and purchase of goods		Rs.1.05		-
Sweta Nirbhay Lunagaria	Relative of Director	Salary paid		3.12		-
Alisha Nirmal Lunagaria	Relative of Director	Salary paid		3.12		-
Arrowin Metaltech (India) Private Limited	Wholly owned Subsidiary of Company	Wholly owned Subsidiary of Company		1922.49		0.50

For, Regd. Office: -Plot No 13 Survey No 236 Krishna Ind Estate, Veraval,Tal.Kotda Sangani Veraval-360024,
Tel: - +91- 2827 253895
Website: www.spitzebyeveryday.com
CIN: U36998GJ1997PLC031719

By Order of the Board
For, MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Knowns as Maruti Interior Products Private Limited)

Place: Veraval
Date: September 07, 2029

Paresh Purushotam Lunagaria
Chairman & Managing Director
DIN: 00320470

Purshotam Rudabhai Lunagaria
Executive Director
DIN: 00328145

ANNEXURE V

PARTICULARS OF THE EMPLOYEES RECEIVING REMUNERATION EXCEEDING THE LIMIT AS STATED IN RULE 5(2) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

Sr. No	Name of Employee	Designation	PAN No.	Qualification and	Remuneration
1	Paresh Purushotam Lunagaria	Managing Director	AAMPL3854B	Under Graduate	24.00 Lakh
2	Purushotam Rudabhai Lunagaria	Director	AANPL4955E	B.Sc. with Physics	18.00 Lakh
3	Nirmal Paresh Lunagaria	Director & CFO	AJVPL4259N	Integrated BBA	21.00 Lakh
4	Nirbhay Paresh Lunagaria	Import/Export & Product Sourcing	AJVPL4243Q	Diploma Mechanical	21.00 Lakh
5	Parul Paresh Lunagariya	Hr Head & Director	ABOPL5851F	Under Graduate	12.00 Lakh

Last Employment before Joining Company	Date of Commencement of Employment	Age of Employee	The percentage of equity shares held by the employee in the Company within the meaning of clause (iii) of sub-rule (2)	Weather any such employee is a relative of any director or manager of the Company and if so, name of such director or manager

-	01/03/1999	82 Years	19.66%	Purushotam Rudabhai Lunagaria, Parul Paresh Lunagariya, Nirmal Paresh Lunagaria, Nirbhay Paresh Lunagaria
-	27/03/2015	57 Years	9.83%	Paresh Purushotam Lunagaria, Parul Paresh Lunagariya
-	01/01/2021	31 Years	7.76%	Paresh Purushotam Lunagaria, Parul Paresh Lunagariya, Nirbhay Paresh Lunagaria,
-	01/01/2021	31 Years	7.68%	Paresh Purushotam Lunagaria, Parul Paresh Lunagariya, Nirmal Paresh Lunagaria,
-	01/04/2021	53Years	10.11%	Paresh Purushotam Lunagaria, Nirbhay Paresh Lunagaria, Nirmal Paresh Lunagaria,

ANNEXURE VI

CONSERVATION OF ENERGY, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS / OUTGO

Additional particulars required under the Companies (Disclosure of Particulars in reports of Directors) Rules, 1988 forming part of the Directors report for the year ended 31st March 2026.

A. CONSERVATION OF ENERGY:

Energy conservation measures taken:

The Company has adopted the system of shutting down the electrical machinery and appliances when not in use to avoid unnecessary waste of energy and has put latest design of electrical equipment. New investments in machines are being considered with an idea to have reduction of consumption of energy. The impact of these measures on the cost of production of goods are not precisely ascertainable.

B. TECHNOLOGY ABSORPTION, ADOPTION AND INNOVATION:

1. The efforts made towards technology absorption: Nil
2. The benefits derived like product improvement, cost reduction, product development or import substitution: Nil
3. In case of imported technology (imported during the last three years reckoned from the beginning of the
4. financial year)-
    a) The details of technology imported: Nil
    b) The year of import: Nil
    c) Whether the technology been fully absorbed: Nil
    d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof: Nil
5. The expenditure incurred on Research and Development: Nil

C. FOREIGN EXCHANGE EARNING AND OUTGO:

The Details of Foreign Exchange Earnings and out-go are as under.

(Rs. Lac)

REIGN EXCHANGE EARNINGS AND OUTGO		2026	2025
a.	Foreign exchange earnings	839.67	657.63
b.	CIF Value of imports	-	-
c.	Expenditure in foreign currency	51.81	16.58

DECLARATION

DECLARATION ON COMPLIANCE WITH CODE OF CONDUCT UNDER REGULATION 26(3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Pursuant to Regulation 26(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchange, all the Board Members and the Senior Management Group have confirmed compliance with the Code of Conduct Maruti Interior Products Limited(Formerly Known As Maruti Interior Products Private Limited)for the financial year ended on March 31, 2026.

For, Regd. Office: -Plot No 13 Survey No 236 Krishna
Ind Estate, Veraval,Tal.Kotda Sangani Veraval-360024,
Tel: - +91- 2827 253895
Website: www.spitzebyeveryday.com
CIN: U36998GJ1997PLC031719

Place: Veraval
Date: September 07, 2026

By Order of the Board
For, MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Knowns as Maruti Interior Products Private Limited)

Paresh Purushotam Lunagaria	**Purshotam Rudabhai Lunagaria**
Chairman & Managing Director	**Executive Director**
DIN: 00320470	**DIN: 00328145**

CEO / CFO CERTIFICATION

To,
The Board of Directors,
MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Known As Maruti Interior Products Private Limited)
Plot No 13 Survey No 236 Krishna Ind Estate Veraval,
Tal.Kotda Sangani Veraval 360024.

We hereby certify to the Board that:

A. We have reviewed financial statements and the cash flow statement for the financial year ended on March 31, 2026 and that to the best of our knowledge and belief:

1. These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;

2. These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.

B. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the financial year which are fraudulent, illegal or volatile of the Company's Code of Conduct.

C. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.

D. We have indicated to the Auditors and the Audit committee:

1. Significant changes in internal control over financial reporting during the financial year;

2. Significant changes in accounting policies during the financial year and that the same have been disclosed in the notes to the financial statements; and
3. Instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For, Regd. Office: -Plot No 13 Survey No 236 Krishna
Ind Estate, Veraval,Tal.Kotda Sangani Veraval-360024,
Tel: - +91- 2827 253895
Website: www.spitzebyeveryday.com
CIN: L36998GJ1997PLC031719

By Order of the Board
For, MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Knowns as Maruti Interior Products Private Limited)

Paresh Purushotam Lunagaria
Chairman & Managing Director
DIN: 00320470

Purshotam Rudabhai Lunagaria
Executive Director
DIN: 00328145

Place: Veraval
Date: September 07, 2026

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS

(Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To,
The Members of
MARUTI INTERIOR PRODUCTS LIMITED
(Formerly Known As Maruti Interior Products Private Limited)
Plot No 13 Survey No 236 Krishna Ind Estate Veraval,
Tal.Kotda Sangani Veraval 360024.

I have examined the relevant registers, records, forms, returns and disclosures received from the Directors of **MARUTI INTERIOR PRODUCTS LIMITED (Formerly Known As Maruti Interior Products Private Limited)** having **CIN:U36998GJ1997PLC031719** and having registered office at Plot No 13 Survey No 236 Krishna Ind Estate Veraval, Tal.Kotda Sangani Veraval 360024 (hereinafter referred to as 'the Company'), produced before me by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

Sr. No.	Name of Director	DIN	Date of appointment in Company *
1	Paresh Purushotam Lunagaria	00320470	01/03/1999
2	Purshotam Rudabhai Lunagaria	00328145	27/03/2015
3	Kunal Jitendra Patel	06800250	29/07/2024
4	Nirbhay Paresh Lunagaria	09027142	01/01/2021
5	Nirmal Paresh Lunagaria	09027158	01/01/2021
6	Parul paresh lunagaria	09157413	01/04/2021
7	Nipun Mahendrabhai Doshi	09398522	23/11/2021
8	Shashikant Devjibhai Patel	09398538	23/11/2021

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

For, S. V. Nadiyapara& Co.
Company Secretaries

Place : Rajkot
Date : 06/09/2026

sd/-
[Sandip Naidyapara]
Proprietor
Mem NO.: 42126
COP. NO. 15645
UDIN NO: A042126H001392915

“ANNEXURE VIII- CSR”

Format for the Annual Report on CSR Activities to be Included in the Board's Report for Financial Year Commencing on or After 1st Day of April, 2020

[Annexure – II]

1. Brief outline on CSR Policy of the Company.

The Company has framed Corporate Social Responsibility (CSR) Policy in accordance with the provisions of the Companies Act, 2013 read with schedule VII to the Companies Act, 2013 which encompasses its philosophy and guides its sustained efforts for undertaking and supporting socially useful programs for the welfare & sustainable development of the society. The CSR Policy aims at implementing its CSR activities in accordance with Section 135 of the Companies Act, 2013 and rules made there under read with Schedule VII. The CSR committee shall periodically review the implementation of CSR Policy.

The Company will primarily promote various initiatives to support health and preventive health care including medical aid in the community & Eradicating hunger, poverty and malnutrition, gender equality, environment sustainability more particularly in local areas. The Company’s CSR projects or programs or activities will be identified and implemented according to the Board’s approved CSR policy.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings of CSR Committee held during the year	Number of meetings of CSR Committee attended during the year
1.	**Shashikant Devjibhai Patel**	Independent Director& Chairman	3	3
2.	**Nirmal Paresh Lunagaria**	Director - member	3	3
3.	**Paresh PurushotamLunagaria**	Managaing Director - member	3	3

3. Provide the web-link where Composition of CSR committee, CSR Policy and CSR projects approved by the board are disclosed on the website of the company.**www.everyday-india.com**

4. Provide the details of Impact assessment of CSR projects carried out in pursuance of sub-rule (3) of rule 8 of the Companies (Corporate Social responsibility Policy) Rules, 2014, if applicable (attach the report).Not Applicable

5. Details of the amount available for set off in pursuance of sub-rule (3) of rule 7 of the Companies (Corporate Social responsibility Policy) Rules, 2014 and amount required for set off for the financial year, if any – **Not Applicable**

Sl. No.	Financial Year	Amount available for set-off from preceding financial years (in Rs)	Amount required to be set-off for the financial year, if any (in Rs)
1			
2			
3			
	NIL		

6. Average net profit of the company as per section 135(5). **₹5,71,44,909/-**

7. (a) Two percent of average net profit of the company as per section 135(5) **₹11,42,898/-**

(b) Surplus arising out of the CSR projects or programmes or activities of the previous financial years. **NIL**
(c) Amount required to be set off for the financial year, if any – Rs.6,391/-
(d) Total CSR obligation for the financial year (7a+7b-7c).Rs.11,36,507/-

8. (a) CSR amount spent or unspent for the financial year:

Total Amount Spent for the Financial Year. (in Rs.)	Amount Unspent (in Rs.)				
	Total Amount transferred to Unspent CSR Account as per section 135(6).		Amount transferred to any fund specified under Schedule VII as per second proviso to section 135(5).		
	Amount.	Date of transfer.	Name of the Fund	Amount.	Date of transfer.
₹11,51,000/-	NIL	NIL	NIL	NIL	NIL

(b) Details of CSR amount spent against ongoing projects for the financial year : **NIL**

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	(9)	(10)	(11)	
Sl. No.	Name of the Project.	Item from the list of activities in Schedule VII to the Act.	Local area (Yes/ No).	Location of the project.		Project duration.	Amount allocated for the project (in Rs.).	Amount spent in the current financial Year (in Rs.).	Amount transferred to Unspent CSR Account for the project as per Section 135(6) (in Rs.).	Mode of Implementation - Direct (Yes/No).	Mode of Implementation - Through Implementing Agency	
				State.	District.						Name	CSR Registration number.
1.												
NIL												

(c) Details of CSR amount spent against **other than ongoing projects** for the financial year:

(1)	(2)	(3)	(4)	(5)		(6)	(7)	(8)	
Sl. No.	**Name of the Project**	**Item from the list of activities in schedule VII to the Act.**	**Local area (Yes/ No).**	**Location of the project.**		**Amount spent for the project (in Rs.).**	**Mode of implementation - Direct (Yes/No).**	**Mode of implementation - Through implementing agency.**	
				State.	**District.**			**Name**	**CSR registration number.**
1.	Donation given to registered Public Trust	Animal Welfare	Yes	Ahmedabad, Gujarat		₹11,00,000/-	No	Jay Harihar Krupa Foundation	CSR00078243
2.	Donation given to registered Public Trust	Preservation of Environment	Yes	Rajkot, Gujarat		₹51,000	No	Sadbhavna Seva Foundation	CSR00051638
	Total					₹11,51,000/-			

.

(d) Amount spent in Administrative Overheads - **NIL**

(e) Amount spent on Impact Assessment, if applicable – **N.A.**

(f) Total amount spent for the Financial Year (8b+8c+8d+8e) – **Rs.11,51,000/-**

(g) Excess amount for set off, if any –

Sl. No.	Particular	Amount (in Rs.)
(i)	Two percent of average net profit of the company as per section 135(5)	₹11,42,898/-
(ii)	Total amount spent for the Financial Year	₹11,51,000/-
(iii)	Excess amount spent for the financial year [(ii)-(i)]	8,102/-
(iv)	Surplus arising out of the CSR projects or programs or activities of the previous financial years, if any	N.A.
(v)	Amount available for set off in succeeding financial years [(iii)-(iv)]	NIL

9. (a) Details of Unspent CSR amount for the preceding three financial years:

Sl. No.	Preceding Financial Year.	Amount transferred to Unspent CSR Account under section 135 (6) (in Rs.)	Amount spent in the reporting Financial Year (in Rs.).	Amount transferred to any fund specified under Schedule VII as per section 135(6), if any.			Amount remaining to be spent in succeeding financial years. (in Rs.)
				Name of the Fund	Amount (in Rs).	Date of transfer.	
1.							
2.							
3.							

(b) Details of CSR amount spent in the financial year for ongoing projects of the preceding financial year(s):**N.A.**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Sl. No.	**Project ID.**	**Name of the Project.**	**Financial Year in which the project was commenced.**	**Project duration.**	**Total amount allocated for the project (in Rs.).**	**Amount spent on the project in the reporting Financial Year (in Rs).**	**Cumulative amount spent at the end of reporting Financial Year. (in Rs.)**	**Status of the project - Completed /Ongoing.**
1								
2								
	Total	NIL						

10. In case of creation or acquisition of capital asset, furnish the details relating to the asset so created or acquired through CSR spent in the financial year. – **N.A.**

(asset-wise details).

(a) Date of creation or acquisition of the capital asset(s).
(b) Amount of CSR spent for creation or acquisition of capital asset.
(c) Details of the entity or public authority or beneficiary under whose name such capital asset is registered, their address etc.
(d) Provide details of the capital asset(s) created or acquired (including complete address and location of the capital asset).

11. Specify the reason(s), if the company has failed to spend two per cent of the average net profit as per section 135(5).**NA**

Place: Veraval (Shapar)

Date: 07.09.2026

Paresh PurushotamLunagaria
Chairman & Managing Director
DIN: 00320470