

**LIMITED REVIEW REPORT**

**Independent Auditor's Limited Review Report on interim Unaudited Standalone Financial Results for the half year ended on 30<sup>th</sup> September, 2024 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015(as amended)**

To Board of Directors of  
**MARUTI INTERIOR PRODUCTS LIMITED**

We have reviewed the accompanying statement of standalone financial results of **MARUTI INTERIOR PRODUCTS LIMITED** ("the Company") for the **half year ended 30<sup>th</sup> September, 2024** ("The Statement) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. The statement has been approved by the Company's board of directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

**DATE: 12/11/2024**  
**PLACE: RAJKOT**  
**UDIN: 24155474BJZYIL8423**



A handwritten signature in blue ink that reads "H. B. Kalaria".

**HARDIK KALARIA**  
PARTNER  
M.No. 155474



**MARUTI INTERIOR PRODUCTS LIMITED**

Reg. Office Plot No 13 Survey No 236 Krishna Ind Estate Veraval, Tal:Kotda Sangani Dist:Rajkot Gujarat.  
CIN: U36998GJ1997PLC031719, Website: everyday-india.com E- Mail: paresh@everyday-india.com

**Unaudited Standalone Statement of Financial Results for the half year ended on 30th September 2024.**

Particulars	(Rs. In Lakhs)			
	Half year Ended On			Year Ended On
	30.09.2024 (Unaudited)	31.03.2024 (Audited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
<b>1 INCOME FROM OPERATIONS</b>				
a Net Sales/income from operations	1820.30	1810.33	1960.73	3771.06
TOTAL Income from Operation (Net)	1820.30	1810.33	1960.73	3771.06
b Other Income	3.91	9.48	8.09	17.56
<b>TOTAL INCOME</b>	<b>1824.21</b>	<b>1819.81</b>	<b>1968.81</b>	<b>3788.62</b>
<b>2 EXPENSES</b>				
a Cost of materials consumed	420.03	446.35	538.96	985.31
b Purchase of Stock in trade	676.06	647.56	752.80	1400.35
c Changes in inventories of finished goods, work-in-progress and stock-in-trade	33.74	65.94	(56.43)	9.51
d Excise Duty Expense				
e Employee benefits expenses	177.02	192.02	163.13	355.15
f Finance Costs	25.36	30.32	8.62	38.95
g Depreciation and amortisation expense	69.01	50.74	34.73	85.47
h Other expenses	205.03	239.16	210.74	449.90
<b>TOTAL EXPENSES</b>	<b>1606.25</b>	<b>1672.09</b>	<b>1652.55</b>	<b>3324.64</b>
3 Profit/(Loss) from ordinary activities before exceptional items	217.95	147.72	316.26	463.98
4 Exceptional items (Note)	0.00	0.00	0.00	0.00
5 Profit/(Loss) from ordinary activities	217.95	147.72	316.26	463.98
6 Extraordinary Items	0.00	0.00	0.00	0.00
7 Profit Before tax	217.95	147.72	316.26	463.98
8 Tax expenses				
1. Income Tax Expense	41.00	16.90	68.60	85.50
2. MAT Credit utilised	0.00	0.00	0.00	0.00
2. Deferred tax Expense	14.48	23.55	11.97	35.52
4. Deferred Tax Expense for prior periods	0.00	0.00	0.00	0.00
9 Net Profit/(Loss) for the period	<b>162.47</b>	<b>107.26</b>	<b>235.69</b>	<b>342.96</b>
10 Paid-up equity share capital	1510.00	1510.00	755.00	1510.00
11 Reserves excluding revaluation reserves				1579.88
12 Basic number of Equity Shares outstanding	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000
13 Weighted average number of Equity Shares outstanding	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000
14 Earning Per Share (Face Value of Rs.10/-) Basic & Diluted but not annualised	<b>1.08</b>	<b>0.71</b>	<b>1.56</b>	<b>2.27</b>
Debt Equity Ratio	0.40	0.32	0.31	0.32
Interest Coverage Ratio	9.59	5.87	37.68	12.91
Debt Service Coverate Ratio	2.04	2.43	7.07	4.38

EPS for Half Year ended not annualised

See accompanying notes to the financial results.





**MARUTI INTERIOR PRODUCTS LIMITED**

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**Unaudited Standalone Statement of Assets and Liabilities as at 30th September, 2024 (Rs. In Lakhs)**

Particulars	As At 30.09.2024 (Unaudited)	As At 31.03.2024 (Audited)
<b>A EQUITY AND LIABILITIES</b>		
1 Shareholders' funds		
a Share Capital	1510.00	1510.00
b Reserve & Surplus	1743.46	1579.88
<b>Sub-Total Shareholders' funds</b>	<b>3253.46</b>	<b>3089.88</b>
2 Share application money pending allotment		
3 Non Current Liabilities		
a Long-Term Borrowings	121.83	121.86
b Deferred Tax Liabilities (net)	52.16	37.68
c Other long term liabilities	0.00	0.00
d Long-Term Provisions	30.77	30.77
<b>Sub-Total Non Current Liabilities</b>	<b>204.77</b>	<b>190.31</b>
4 Current Liabilities		
a Short-Term Borrowings	536.57	468.34
b Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	287.99	203.98
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	167.77	44.87
c Other Current Liabilities	95.83	66.90
d Short-Term Provisions	4.13	2.06
<b>Sub-Total Current Liabilities</b>	<b>1092.28</b>	<b>786.14</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4550.51</b>	<b>4066.33</b>
<b>B ASSETS</b>		
1 Non-Current Assets		
a Fixed Assets	1989.01	1966.27
b Work in Progress	317.12	214.30
c Non- Current Investments	5.85	5.85
d Deferred Tax Assets (net)		
e Long-term loans and advances	25.01	25.01
f Other Non current assets		
<b>Sub-Total Non Current Assets</b>	<b>2336.99</b>	<b>2211.44</b>
2 Current Assets		
a Current Investments		
b Inventories	841.32	899.30
c Trade Receivables	923.27	650.47
d Cash & Cash Equivalents	161.25	64.78
e Short Term loans and advances	215.98	217.98
f Other Current Assets	71.70	22.35
<b>Sub-Total Current Assets</b>	<b>2213.52</b>	<b>1854.89</b>
<b>TOTAL ASSETS</b>	<b>4550.51</b>	<b>4066.33</b>

See accompanying notes to the financial results.





**MARUTI INTERIOR PRODUCTS LIMITED**

Reg. Office Plot No 13 Survey No 236 Krishna Ind Estate Veraval, Tal:Kotda Sangani Dist:Rajkot Gujarat.  
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**Unaudited Standalone Cash Flow Statement for the half year ended 30th September, 2024 (Rs. In Lakhs)**

Particulars	For the Half Year Ended	For the Year Ended
	30-09-2024 Unaudited	31-03-2024 Audited
<b>A. Cash flow from operating activities</b>		
Net profit before taxation	217.95	463.98
<u>Adjustment for:</u>		
Excess/Short provision for tax written back/off	0.00	0.00
(Profit)/Loss on Sale of Assets	0.00	0.00
Depreciation & Amortization	69.01	85.47
Finance Cost	25.36	38.95
Interest Income	(0.63)	(9.07)
<b>Operating Profit before working capital changes</b>	<b>311.70</b>	<b>579.32</b>
<u>Movements in working capital:</u>		
Increase/-Decrease in Trade Payables	206.91	(120.41)
Increase/-Decrease in Other Current Liabilities	28.93	(16.26)
Increase/-Decrease in Short Term Provisions	2.07	0.35
Increase/-Decrease in Long Term Provisions	0.00	5.55
Decrease/-Increase in Long Term Loans and Advances	0.00	1.90
Decrease/-Increase in Inventories	57.98	10.15
Decrease/-Increase in Trade Receivable	(272.80)	89.80
Decrease/-Increase in Short Term Loans and Advances	2.00	(166.30)
Decrease/-Increase in Other Current Assets	(49.35)	81.72
<b>Sub-Total Movement in Working Capital</b>	<b>(24.25)</b>	<b>(113.51)</b>
Cash generated from operations	287.45	465.82
Direct taxes paid (net of refunds)	(41.00)	(98.72)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>246.45</b>	<b>367.09</b>
<b>B. Cash flow from investing activities</b>		
Purchase of fixed assets including Capital WIP & Capital Advances	(194.56)	(987.15)
Proceeds from sale of fixed assets	0.00	28.09
(Increase)/Decrease in Fixed Deposit	0.00	(3.35)
Increase in interest receivable	0.63	9.07
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(193.93)</b>	<b>(953.34)</b>
<b>C. Cash flow form financing activities</b>		
Proceeds / Repayment of Long-term borrowings	(31.86)	(33.57)
Proceeds / Repayment of Short-term borrowings	100.06	357.34
Equity Share Issued	0.00	755.00
Changes in Reserves & Surplus	1.11	(791.59)
Finance Cost	(25.36)	(38.95)
<b>NET CASH CLOW FROM FINANCING ACTIVITIES</b>	<b>43.95</b>	<b>248.24</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>96.47</b>	<b>(338.01)</b>
Cash and cash equivalents at the beginning of the year	64.78	402.79
Cash and cash equivalents at the end of the year	161.25	64.78
<b>Components of cash and cash equivalents as at the end of the year</b>		
Cash on hand	0.56	4.91
Cash on hand (Unutilised Foreign Currency in INR)	1.85	1.00
Balance with Bank Accounts		
in Current Account	100.01	0.04
in OD Account	0.49	0.49
in Fixed Deposit	58.34	58.34
<b>TOTAL</b>	<b>161.25</b>	<b>64.78</b>

*Paresh*





**MARUTI INTERIOR PRODUCTS LIMITED**

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CIN: U36998GJ1997PLC031719, Website: everyday-india.com E- Mail: [paresh@everyday-india.com](mailto:paresh@everyday-india.com)

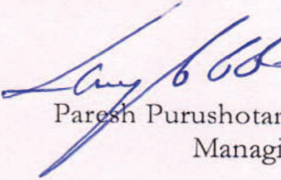
**Notes to Standalone Financial Results for the Half Year ended 30<sup>th</sup> September, 2024.**

- 1 The standalone financial results of the company for the half year ended 30<sup>th</sup> September, 2024 have been reviewed by the Audit Committee & approved by the Board of Directors at the Board Meeting held on 12/11/2024.
- 2 The company is in the business of manufacturing of Kitchen Storage Accessories, like Cabinet Basket, Drawer and other Accessories and therefore the company's business falls within a single business segment of House furnishing. Therefore, disclosure under accounting standard (AS) 17- Segment Reporting is not reported separately.
- 3 The Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read with relevant rules issued there under and other accounting principles generally accepted in India (Indian GAAP) as amended from time to time.
- 4 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
- 5 As per MCA Notification dated 16<sup>th</sup> Feb 2015, Companies whose share are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issued of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of IND AS for preparation of financial results.
- 6 Figures for previous half year/year have been regrouped /recast wherever necessary.

Date: 12/11/2024

Place: Veraval (Shapar), Rajkot

For and on behalf of Board of Directors

  
Paresh Purushotam Luthargaria  
Managing Director



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**LIMITED REVIEW REPORT**

**Independent Auditor's Limited Review Report on interim Unaudited Consolidated Financial Results for the half year ended on 30<sup>th</sup> September, 2024 pursuant to the Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirement) Regulation, 2015(as amended)**

To Board of Directors of  
**MARUTI INTERIOR PRODUCTS LIMITED**

We have reviewed the accompanying statement of Consolidated financial results of **MARUTI INTERIOR PRODUCTS LIMITED** ("the Parent") and its subsidiaries (the parents and its subsidiaries together referred as "the Group"), for the **half year ended 30<sup>th</sup> September, 2024** ("The Statement) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").

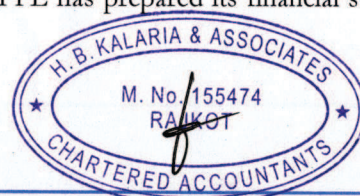
The Parent's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. The statement has been approved by the Company's board of directors. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

**Material Uncertainty Related to Going Concern of a subsidiary.**

We draw your kind attention on the special purpose financial information, we have considered the adequacy of the disclosure concerning the entity's ability to continue as a going concern. Noggah Lifestyle Products Private Limited's ("NLPPL") net worth is negative due to a net loss incurred of Rs. 0.08 Lakhs during the half year ended September 30, 2024, and as of that date, the NLPPL's current liability exceeded its total assets by Rs. 30.52 Lakhs and accumulated losses amounting Rs. 31.52 lakhs. The above factors indicate a material uncertainty, which may cast significant doubt about the company's ability to continue as a going concern. However, on the basis of the support of the holding company and other facts mentioned in the aforesaid notes to the financial statements, management is of the view that going concern basis of accounting is appropriate.

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





The Statement includes the results of the following entity:

1. Noggah lifestyle Products Private Limited (Wholly owned Subsidiary)

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The consolidated unaudited financial results include the interim unaudited financial statements / financial information/financial results of Noggah Lifestyles Private Limited (its subsidiary) which have not been reviewed/audited by their auditors, whose interim financial statements/ financial information/ financial results before adjustment reflect the total assets of Rs. 145.23 Lakhs as at 30th September, 2024 and total revenue of Rs. 1.16 Lakhs, total net loss after tax of Rs. 0.08 Lakhs for the half year ended 30th September, 2024, as considered in the consolidated unaudited financial results whose financial statement are not audited by us. This financial statement whose report have been furnished to us by the management and our opinion on the consolidated financial results in so far as it related to the amount and disclosure included in respect of this subsidiary is based solely on the reports of the management and procedure performed by us as stated in paragraph above.

**DATE: 12/11/2024**  
**PLACE: RAJKOT**  
**UDIN: 24155474BJZYIM2224**

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



**HARDIK KALARIA**  
**PARTNER**  
**M.No. 155474**





**MARUTI INTERIOR PRODUCTS LIMITED**

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

**Unaudited Consolidated Statement of Financial Results for the Half year ended on 30th September, 2024**  
(Rs. In Lakhs)

Particulars	Half year Ended On			Year Ended On
	30.09.2024 (Unaudited)	31.03.2024 (Audited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
<b>1 INCOME FROM OPERATIONS</b>				
a Net Sales/income from operations	1821.46	1812.73	1966.32	3779.05
TOTAL Income from Operation (Net)	1821.46	1812.73	1966.32	3779.05
b Other Income	3.91	9.48	8.09	17.56
<b>TOTAL INCOME</b>	<b>1825.36</b>	<b>1822.21</b>	<b>1974.41</b>	<b>3796.62</b>
<b>2 EXPENSES</b>				
a Cost of materials consumed	420.03	446.35	538.96	985.31
b Purchase of Stock in trade	677.81	649.97	753.91	1403.88
c Changes in inventories of finished goods, work-in-progress and stock-in-trade	32.56	64.75	(55.16)	9.59
d Excise Duty Expense				
e Employee benefits expenses	177.02	192.02	163.13	355.15
f Finance Costs	25.40	30.35	8.62	38.98
g Depreciation and amortisation expense	69.01	50.74	34.73	85.47
h Other expenses	205.65	241.21	218.04	459.25
<b>TOTAL EXPENSES</b>	<b>1607.49</b>	<b>1675.39</b>	<b>1662.24</b>	<b>3337.63</b>
3 Profit/(Loss) from ordinary activities before exceptional items	217.87	146.82	312.16	458.98
4 Exceptional items (Note	0.00	0.00	0.00	0.00
5 Profit/(Loss) from ordinary activities	217.87	146.82	312.16	458.98
6 Extraordinary Items	0.00	0.00	0.00	0.00
7 Profit Before tax	217.87	146.82	312.16	458.98
8 Tax expenses				
1. Income Tax Expense	41.00	16.90	68.60	85.50
2. MAT Credit utilised	0.00	0.00	0.00	0.00
2. Deferred tax Expense	14.48	23.55	11.97	35.52
4. Deferred Tax Expense for prior periods	0.00	0.00	0.00	0.00
9 Net Profit/(Loss) for the period	<b>162.39</b>	<b>106.37</b>	<b>231.60</b>	<b>337.96</b>
10 Paid-up equity share capital	1510.00	1510.00	755.00	1510.00
11 Reserves excluding revaluation reserves				1548.44
12 Basic number of Equity Shares outstanding	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000
13 Weighted average number of Equity Shares outstanding	1,51,00,000	1,51,00,000	1,51,00,000	1,51,00,000
14 Earning Per Share (Face Value of Rs.10/-) Basic & Diluted but not annualised	<b>1.08</b>	<b>0.70</b>	<b>1.53</b>	<b>2.24</b>
Debt Equity Ratio	0.40	0.32	0.31	0.32
Interest Coverage Ratio	9.58	5.84	37.21	12.78
Debt Service Coverate Ratio	2.03	2.42	6.98	4.33

EPS for Half Year ended not annualised

See accompanying notes to the financial results.






**MARUTI INTERIOR PRODUCTS LIMITED**

Reg. Office Plot No 13 Survey No 236 Krishna Ind Estate Veraval, Tal:Kotda Sangani Dist:Rajkot Gujarat.  
CIN: U36998GJ1997PLC031719, Website: everyday-india.com E- Mail: paresh@everyday-india.com

**Unaudited Consolidated Statement of Assets and Liabilities as at 30th September, 2024 (Rs. In Lakhs)**

Particulars	As At 30.09.2024 (Unaudited)	As At 31.03.2024 (Audited)
<b>A EQUITY AND LIABILITIES</b>		
1 Shareholders' funds		
a Share Capital	1510.00	1510.00
b Reserve & Surplus	1711.94	1548.44
<b>Sub-Total Shareholders' funds</b>	<b>3221.94</b>	<b>3058.44</b>
2 Share application money pending allotment		
3 Non Current Liabilities		
a Long-Term Borrowings	121.83	121.86
b Deferred Tax Liabilities (net)	52.16	37.68
c Other long term liabilities	0.00	0.00
d Long-Term Provisions	30.77	30.77
<b>Sub-Total Non Current Liabilities</b>	<b>204.77</b>	<b>190.31</b>
4 Current Liabilities		
a Short-Term Borrowings	536.57	468.34
b Trade Payables		
(i) Total outstanding dues of micro enterprises and small enterprises	287.99	203.98
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	171.75	48.92
c Other Current Liabilities	95.83	66.90
d Short-Term Provisions	4.13	2.06
<b>Sub-Total Current Liabilities</b>	<b>1096.26</b>	<b>790.20</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>4522.97</b>	<b>4038.95</b>
<b>B ASSETS</b>		
1 Non-Current Assets		
a Fixed Assets	1989.01	1966.27
b Work in Progress	317.12	214.30
c Non- Current Investments	4.85	4.85
d Deferred Tax Assets (net)		
e Long-term loans and advances	25.01	25.01
f Other Non current assets		
<b>Sub-Total Non Current Assets</b>	<b>2335.99</b>	<b>2210.44</b>
2 Current Assets		
a Current Investments		
b Inventories	962.80	1019.60
c Trade Receivables	924.51	651.74
d Cash & Cash Equivalents	162.47	66.42
e Short Term loans and advances	64.65	67.34
f Other Current Assets	72.56	23.40
<b>Sub-Total Current Assets</b>	<b>2186.98</b>	<b>1828.51</b>
<b>TOTAL ASSETS</b>	<b>4522.97</b>	<b>4038.95</b>

See accompanying notes to the financial results.

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**MARUTI INTERIOR PRODUCTS LIMITED**

Reg. Office Plot No 13 Survey No 236 Krishna Ind Estate Veraval, Tal:Kotda Sangani Dist:Rajkot Gujarat.  
CIN: U36998GJ1997PLC031719, Website: everyday-india.com E- Mail: paresh@everyday-india.com

**Unaudited Consolidated Cash Flow Statement for the half year ended 30th September, 2024 (Rs. In Lakhs)**

Particulars	For the Half Year Ended	For the Year Ended
	30-09-2024 Unaudited	31-03-2024 Audited
<b>A. Cash flow from operating activities</b>		
Net profit before taxation	217.87	458.98
<u>Adjustment for:</u>		
Excess/Short provision for tax written back/off	0.00	0.00
(Profit)/Loss on Sale of Assets	0.00	0.00
Depreciation & Amortization	69.01	85.47
Finance Cost	25.40	38.98
Interest Income	(0.63)	(9.07)
<b>Operating Profit before working capital changes</b>	<b>311.66</b>	<b>574.36</b>
<u>Movements in working capital:</u>		
Increase/-Decrease in Trade Payables	206.84	(121.18)
Increase/-Decrease in Other Current Liabilities	28.93	(16.38)
Increase/-Decrease in Short Term Provisions	2.07	0.35
Increase/-Decrease in Long Term Provisions	0.00	5.55
Decrease/-Increase in Long Term Loans and Advances	0.00	1.90
Decrease/-Increase in Inventories	56.80	10.23
Decrease/-Increase in Trade Receivable	(272.77)	(80.92)
Decrease/-Increase in Short Term Loans and Advances	2.69	4.42
Decrease/-Increase in Other Current Assets	(49.16)	82.74
<b>Sub-Total Movement in Working Capital</b>	<b>(24.60)</b>	<b>(113.29)</b>
Cash generated from operations	287.06	461.06
Direct taxes paid (net of refunds)	(41.00)	(98.72)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>246.06</b>	<b>362.34</b>
<b>B. Cash flow from investing activities</b>		
Purchase of fixed assets including Capital WIP & Capital Advances	(194.56)	(987.15)
Proceeds from sale of fixed assets	0.00	28.09
(Increase)/Decrease in Fixed Deposit	0.00	(3.35)
Increase in interest receivable	0.63	9.07
<b>NET CASH FLOW FROM INVESTING ACTIVITIES</b>	<b>(193.93)</b>	<b>(953.34)</b>
<b>C. Cash flow form financing activities</b>		
Proceeds / Repayment of Long-term borrowings	(31.86)	(33.57)
Proceeds / Repayment of Short-term borrowings	100.06	357.34
Equity Share Issued	0.00	755.00
Changes in Reserves & Surplus	1.11	(791.59)
Finance Cost	(25.40)	(38.98)
<b>NET CASH CLOW FROM FINANCING ACTIVITIES</b>	<b>43.91</b>	<b>248.21</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)</b>	<b>96.04</b>	<b>(342.79)</b>
Cash and cash equivalents at the beginning of the year	66.42	409.22
Cash and cash equivalents at the end of the year	162.47	66.42
<b>Components of cash and cash equivalents as at the end of the year</b>		
Cash on hand	1.51	5.86
Cash on hand (Unutilised Foreign Currency in INR)	1.85	1.00
Balance with Bank Accounts		
in Current Account	100.27	0.73
in OD Account	0.49	0.49
in Fixed Deposit	58.34	58.34
<b>TOTAL</b>	<b>162.47</b>	<b>66.42</b>

*Paresh*





**MARUTI INTERIOR PRODUCTS LIMITED**

**(Previously known as MARUTI INTERIOR PRODUCTS PRIVATE LIMITED)**

Reg. Office Plot Np 13 Survey No 236 Krishna Ind Estate Veraval, Tal: Kotda Sangani Dist: Rajkot Gujarat.  
CIN: U36998GJ1997PLC031719, Website: everyday-india.com E-Mail: [paresh@everyday-india.com](mailto:paresh@everyday-india.com)

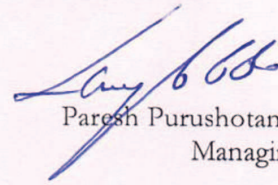
**Notes on Consolidated Financial Results for the half year ended 30<sup>th</sup> September, 2024:**

1. The Consolidated financial results of the company for the half year ended 30<sup>th</sup> September, 2024 have been reviewed by the Audit Committee & approved by the Board of Directors at the Board Meeting held on **12/11/2024**.
2. The company is in the business of manufacturing of Kitchen Storage Accessories, like Cabinet Basket, Drawer and other Accessories and therefore the company's business falls within a single business segment of House furnishing. Therefore disclosure under Accounting standard (AS) 17- Segment Reporting is not reported separately.
3. The Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read with relevant rules issued there under and other accounting principles generally accepted in India (Indian GAAP) as amended from time to time.
4. The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20) which required effect of bonus issue to be given till the earliest period reported.
5. As per MCA Notification dated 16<sup>th</sup> Feb 2015, Companies whose share are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issued of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of IND AS for preparation of financial results.
6. Figures for previous half year/year have been regrouped /recast wherever necessary.

Date: 12/11/2024

Place: Veraval (Shapar), Rajkot

For and on behalf of Board of Directors



Parash Purushotam Lunagaria  
Managing Director  
00320470

