



INTERIORS & MORE™

Flowers, Vases, Plants & Planters, Candles, Fragrances & more

CIN NO. : U74120MH2012PLC233915

Interiors & More Limited

(Formerly known as Interiors And More Private Limited)

Office No.7, Ground Floor, Kumtha Street, Off. Shahid Bhagat Singh Road, Ballard Estate, Fort, Mumbai, Maharashtra 400001.

✉ info@inm.net.in 🌐 www.inm.net.in

☎ +91 9167028209 📞 +91 22 2633 4311/12

November 13, 2024

To,
National Stock Exchange of India Limited
Exchange Plaza, C-1,
Block – G, Bandra Kurla Complex,
Bandra (E), Mumbai – 400051.

NSE Symbol: INM

Dear Sir / Madam,

Sub: Outcome of Board Meeting held on November 13, 2024

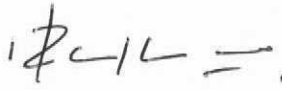
Pursuant to Regulation 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, on the recommendation of the Audit Committee, the Board of Directors of the Company in its meeting held today i.e. November 13, 2024 inter-alia, considered and approved the Unaudited financial results for the six months ended September 30, 2024. The copies of the Standalone and Consolidated financial results along with Limited Review Report issued by Statutory Auditors as an **Annexure**.

The meeting of the Board of Directors commenced at 12.55 hours and concluded at 13:25 hours.

We request you to take the above on record and disseminate the same on your website.

Thanking you.

FOR INTERIORS & MORE LIMITED


RAHUL JHUNJHUNWALA
Whole time Director
DIN: 00527214



Place: Mumbai

INTERIORS & MORE LIMITED

Regd. Off.: No. 7, Ground Floor, Kumtha Street, Off. Shahid Bhagat Singh Road, Ballard Estate, Fort, Mumbai G.P.O., Mumbai, Mumbai, Maharashtra, India, 400001

CIN: U74120MH2012PLC233915

Email: URL: https://inm.net.in/

Statement of Audited Standalone Financial Results for the Year Ended 30th September, 2024

Sr. No.	Particulars	Rs. in Lacs				
		6 Months ended 30.09.2024	6 Months ended 31.03.2024	6 Months ended 30.09.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	1,607.61	2,646.65	578.68	3,225.33	2,485.66
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	20.06	3.83	7.47	11.30	41.52
	Total Income from Operations (Net)	1,627.66	2,650.48	586.15	3,236.63	2,527.17
2	Expenses					
	(a) Cost of Material Consumed	1,821.70	2,205.82	437.20	2,643.02	1,578.91
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories	(1,259.00)	(934.34)	(457.66)	(1,392.00)	(479.11)
	(d) Employees Benefits Expenses	214.15	215.72	185.57	401.29	237.30
	(e) Finance Costs	33.57	93.75	49.65	143.40	143.47
	(f) Depreciation & Amortisation expense	22.08	14.23	27.57	41.80	50.38
	(g) Other Expenses	265.91	163.65	106.12	269.76	200.23
	Total Expenses	1,098.42	1,758.82	348.45	2,107.27	1,731.17
3	Profit before exceptional items and tax (1-2)	529.25	891.66	237.70	1,129.36	796.01
4	Exceptional Items (Net- Gain/Loss)					
	CSR Provisions	-	10.63	7.87	18.50	1.87
	Prior period expenses					(16.14)
5	Profit before tax (3+4)	529.25	881.03	229.84	1,110.87	810.27
6	Tax Expense - Current Tax	132.17	221.70	63.11	284.82	206.32
	- Earlier Tax	-	24.83	0.21	25.03	0.36
	- Deffered Tax	7.05	2.90	(3.29)	(0.39)	(0.81)
7	Profit after tax from Continuing Operations (5-6)	390.03	631.60	169.81	801.41	604.41
8	Profit/(Loss) from Discontinuing Operations					
9	Total profit/(Loss) for the period	390.03	631.60	169.81	801.41	604.41
10	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	699.54	699.54	514.50	699.54	171.50
11	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
	(i) a) Basic	5.58	11.70	3.30	15.00	11.75
	b) Diluted	5.58	11.70	3.30	15.00	11.75

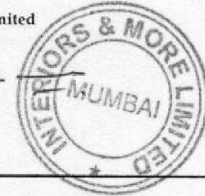
Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 13th November, 2024
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of NSE EMERGE.
- Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.
- Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations
- The Standalone Statement includes the results for the half year ended 31st March, 2024 being the balancing figure between audited figures in respect of the full financial year and the unaudited figures upto the first half year (September 30, 2023) which were subject to limited review.

Place : Mumbai
Date : 13.11.2024

For Interiors & More Limited

Rahul Jhunjunwala
Whole time Director
DIN : 00527214



INTERIORS & MORE LIMITED

Regd. Off.: No. 7, Ground Floor, Kumtha Street, Off. Shahid Bhagat Singh Road, Ballard Estate, Fort, Mumbai G.P.O.,
Mumbai, Mumbai, Maharashtra, India, 400001

CIN: U74120MH2012PLC233915

Email: , URL: <https://inm.net.in/>

Statement of Standalone Assets and Liabilities as at 30th September, 2024

Particulars	As at 30th September, 2024	As at 31st March, 2024
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	699.54	699.54
Other Equity	5,308.53	4,918.50
Total Equity	6,008.07	5,618.04
<u>NON-CURRENT LIABILITY</u>		
Long Term Borrowings	161.80	(0.00)
Deferred Tax Liabilities (Net)	11.74	4.69
Long Term Provisions	21.98	21.98
Total Non-Current Liabilities	195.52	26.67
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	566.90	137.29
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	29.04	3.96
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	328.76	166.00
Other Current Liabilities	273.64	70.92
Short-term Provisions	431.37	300.19
Total Non-Current Liabilities	1,629.70	678.36
TOTAL EQUITY & LIABILITIES	7,833.29	6,323.08
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	870.77	462.66
- Intangible assets under development	-	-
Non-Current Investment	1.75	1,001.00
Deffered Tax Assets	-	-
Long term Loans & Advances	158.59	114.62
Total Non-current Assets	1,031.11	1,578.28
<u>Current Assets</u>		
Inventories	4,465.77	3,178.76
Trade Receivables	1,339.46	1,040.60
Cash and Cash Equivalents	70.44	193.85
Short-term Loans and Advances	553.82	184.90
Other current assets	372.69	146.69
Total Current Assets	6,802.18	4,744.80
TOTAL ASSETS	7,833.29	6,323.08
	(0.0)	0.0

For Interiors & More Limited

Rahul Jhunjhunwala

Whole time Director

DIN : 00527214



Place : Mumbai
Date : 13.11.2024

INTERIORS & MORE LIMITED

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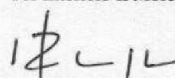
STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 30TH SEPTEMBER, 2024

PARTICULARS		FIGURES AS AT THE END OF 30TH SEPTEMBER, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2024
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	529.25	1,110.87
	Adjustments for:		
	Depreciation	22.08	41.80
	Finance Cost	33.57	143.40
	Changes in Long term Gratuity Provision	-	15.29
	Interest Income	-	(5.23)
	Operating Profit before working capital changes	584.90	1,306.13
	Increase / (Decrease) in Other Current Assets	(226.00)	(145.85)
	Increase / (Decrease) in Trade Payables	187.82	(107.90)
	Increase / (Decrease) in Other Current Liabilities	202.71	(140.18)
	Increase / (Decrease) in Short Term Provisions	131.17	141.05
	(Increase) / Decrease in Inventories	(1,287.01)	(1,428.40)
	(Increase) / Decrease in Trade Receivable	(298.86)	(321.08)
	(Increase) / Decrease in Short Term Loans & Advances	(368.92)	(22.33)
	Operating Profit after working capital changes	(1,074.20)	(718.57)
	Less: Income Tax adjustment	132.16	309.65
	Net Cash from/ (used in) Operating Activities	(A) (1,206.36)	(1,028.23)
B	Cash Flow from Investing Activities :		
	Purchase of Property, Plant & Equipment and Intangible assets	(430.19)	(171.44)
	(Increase)/Decrease in Non current investement	999.25	(1,001.00)
	Rental Income	-	-
	Interest Received	-	5.23
	(Increase)/Decrease in Non current Asset	(43.97)	(35.04)
	Net Cash from/ (used in) Investing Activities	(B) 525.09	(1,202.25)
C	Cash Flow from Financing Activities :		
	Issue of Share Capital	-	4,200.41
	Increase in security premium	-	-
	Proceeds/Repayment of Long Term Borrowings	161.80	(150.61)
	Increase/(Decrease) in Short-term Borrowings	429.61	(1,151.87)
	IPO Related Expenses	-	(378.98)
	Finance cost	(33.57)	(143.40)
	Net Cash from/ (used in) Financing Activities	(C) 557.84	2,375.55
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(A+B+C) (123.41)	145.08
	Cash & Cash Equivalents as at the beginning of the year	193.85	48.77
	Cash & Cash Equivalents as at the end of the year	70.44	193.85

Place : Mumbai

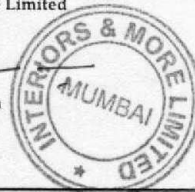
Date : 13.11.2024

For Interiors & More Limited


Rahul Jhunjunwala

Whole time Director

DIN : 00527214





Limited Review Report on Standalone Unaudited Financial Results for half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

LIMITED REVIEW REPORT

To
The Board of Directors of
INTERIORS & MORE LIMITED
(Formerly INTERIORS & MORE PRIVATE LIMITED)

We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("the statement") of M/s. INTERIORS & MORE LIMITED (Formerly INTERIORS & MORE PRIVATE LIMITED) (the Company) for the half year ended 30th September, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides 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 Jay Gupta & Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
FRN: 329001E

JAY SHANKER
GUPTA

Digitally signed by JAY SHANKER
GUPTA
Date: 2024.11.13 13:23:56 +05'30'

Jay Shanker Gupta
Partner

(Mem. No. 059535)

UDIN: 24059535BKBJHF2492

Place: Kolkata

Date: 13th day of November, 2024

INTERIORS & MORE LIMITED

Regd. Off.: No. 7, Ground Floor, Kumtha Street, Off. Shahid Bhagat Singh Road, Ballard Estate, Fort, Mumbai G.P.O., Mumbai, Mumbai, Maharashtra, India, 400001

CIN: U74120MH2012PLC233915

Email: , URL: https://inm.net.in/

Statement of Audited Consolidated Financial Results for the Year Ended 30th September, 2024

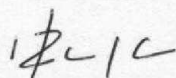
Sr. No.	Particulars	Rs. in Lacs				
		6 Months ended 30.09.2024	6 Months ended 31.03.2024	6 Months ended 30.09.2023	Year to date figures as on 31.03.2024	Year to date figures as on 31.03.2023
		Un-Audited	Audited	Un-Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	1,794.62	2,663.56	578.68	3,242.24	2,485.66
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	20.06	3.83	7.47	11.30	41.52
	Total Income from Operations (Net)	1,814.68	2,667.39	586.15	3,253.54	2,527.17
2	Expenses					
	(a) Cost of Material Consumed	1,875.08	2,210.46	437.20	2,647.66	1,578.91
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories	(1,259.00)	(934.34)	(457.66)	(1,392.00)	(479.11)
	(d) Employees Benefits Expenses	232.95	232.96	185.57	418.53	237.30
	(e) Finance Costs	33.57	93.75	49.65	143.40	143.47
	(f) Depreciation & Amortisation expense	24.19	16.79	27.57	44.36	50.38
	(g) Other Expenses	352.93	252.87	106.12	358.99	200.23
	Total Expenses	1,259.71	1,872.49	348.45	2,220.94	1,731.17
3	Profit before exceptional items and tax (1-2)	554.97	794.90	237.70	1,032.61	796.01
4	Exceptional Items (Net- Gain/Loss)					
	CSR Provisions	-	10.63	7.87	18.50	1.87
	Prior period expenses					(16.14)
5	Profit before tax (3+4)	554.97	784.27	229.84	1,014.11	810.27
6	Tax Expense - Current Tax	132.17	221.70	63.11	284.82	206.32
	- Earlier Tax	-	24.83	0.21	25.03	0.36
	- Deffered Tax	7.05	2.90	(3.29)	(0.39)	(0.81)
7	Profit after tax from Continuing Operations (5-6)	415.75	534.84	169.81	704.65	604.41
8	Profit/(Loss) from Discontinuing Operations					
9	Total profit/(Loss) for the period	415.75	534.84	169.81	704.65	604.41
10	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	699.54	699.54	514.50	699.54	171.50
11	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	5.94	9.89	3.30	13.19	11.75
	b) Diluted	5.94	9.89	3.30	13.19	11.75

Notes:

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 13th November, 2024.
- The Figures for the previous periods have been regrouped and rearranged wherever considered necessary.
- The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
- The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of NSE EMERGE.
- Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.
- Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations
- Corresponding 6 month ended 31.03.2023 figures is not applicable as the company got listed on NSE EMERGE platform on 23.02.2024.
- The Consolidated Statement includes the results for the half year ended March 31, 2024 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures upto the first half year (September 30, 2024) of the current financial year which were subject to limited review.

For Interiors & More Limited

Place : Mumbai
Date : 13 th November, 2024


Rahul Jhunjunwala
Whole time Director
DIN : 00527214



INTERIORS & MORE LIMITED

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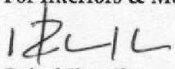
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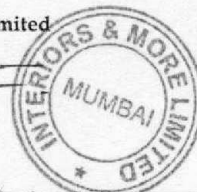
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Statement of Consolidated Assets and Liabilities as at 30th september, 2024

Particulars	Rs. In Lacs	
	As at 30th September, 2024	As at 31st March, 2024
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	699.54	699.54
Other Equity	5,237.48	4,821.74
Total Equity	5,937.02	5,521.28
<u>NON-CURRENT LIABILITY</u>		
Long Term Borrowings	161.80	(0.00)
Deferred Tax Liabilities (Net)	11.74	4.69
Long Term Provisions	21.98	21.98
Total Non-Current Liabilities	195.52	26.67
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	720.73	137.29
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	29.04	3.96
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	523.06	545.26
Other Current Liabilities	274.15	71.21
Short-term Provisions	431.37	300.19
Total Non-Current Liabilities	1,978.35	1,057.91
TOTAL EQUITY & LIABILITIES	8,110.90	6,605.86
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	889.77	483.77
- Intangible assets under development	-	-
Non-Current Investment	0.75	1,000.00
Deffered Tax Assets	-	-
Long term Loans & Advances	158.59	114.62
Total Non-current Assets	1,049.11	1,598.39
<u>Current Assets</u>		
Inventories	4,652.97	3,390.90
Trade Receivables	1,339.88	1,050.73
Cash and Cash Equivalents	113.85	214.17
Short-term Loans and Advances	582.40	204.97
Other current assets	372.69	146.69
Total Current Assets	7,061.79	5,007.47
TOTAL ASSETS	8,110.90	6,605.86
	(0.00)	0.00

For Interiors & More Limited


Rahul Jhunjunwala
Whole time Director
DIN : 00527214



Place : Mumbai
Date : 13th November, 2024

INTERIORS & MORE LIMITED

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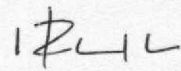
CIN: U74120MH2012PLC233915

CONSOLIDATED CASH FLOW STATEMENT FOR THE PERIOD ENDED 30th SEPTEMBER, 2024

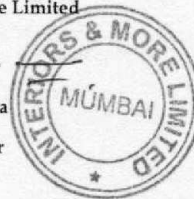
Rs. In Lacs

PARTICULARS		FIGURES AS AT THE END OF 30TH SEPTEMBER, 2024	FIGURES AS AT THE END OF 31ST MARCH, 2024
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	554.97	1,014.11
	Adjustments for:		
	Depreciation	24.19	44.36
	Finance Cost	33.57	143.40
	Exchange diff.	0.44	-
	Changes in Long term Gratuity Provision	-	15.29
	Interest Income	(0.31)	(5.23)
	Operating Profit before working capital changes	612.86	1,211.93
	Increase / (Decrease) in Other Current Assets	(226.00)	(145.85)
	Increase / (Decrease) in Trade Payables	2.88	271.36
	Increase / (Decrease) in Other Current Liabilities	202.94	(139.89)
	Increase / (Decrease) in Short Term Provisions	131.18	141.23
	(Increase) / Decrease in Inventories	(1,262.06)	(1,640.55)
	(Increase) / Decrease in Trade Receivable	(289.16)	(331.21)
	(Increase) / Decrease in Short Term Loans & Advances	(377.43)	(42.41)
	Operating Profit after working capital changes	(1,204.79)	(675.39)
	Less: Income Tax adjustment	132.17	309.84
	Net Cash from/ (used in) Operating Activities	(1,336.96)	(985.23)
		(A)	
B	Cash Flow from Investing Activities :		
	Purchase of Property, Plant & Equipment and Intangible assets	(430.19)	(195.12)
	(Increase)/Decrease in Non current investement	998.96	(1,000.00)
	Rental Income	-	-
	Interest Received	0.31	5.23
	(Increase)/Decrease in Non current Asset	(43.97)	(35.04)
	Net Cash from/ (used in) Investing Activities	525.10	(1,224.92)
		(B)	
C	Cash Flow from Financing Activities :		
	Issue of Share Capital	-	4,200.41
	Increase in security premium	-	-
	Proceeds/Repayment of Long Term Borrowings	161.80	(150.61)
	Increase/(Decrease) in Short-term Borrowings	583.44	(1,151.87)
	IPO Related Expenses	-	(378.98)
	Finance cost	(33.57)	(143.40)
	Net Cash from/ (used in) Financing Activities	711.67	2,375.55
		(C)	
	Net Increase/ (Decrease) in Cash & Cash Equivalents	(100.32)	165.40
		(A+B+C)	
	Cash & Cash Equivalents as at the beginning of the year	214.17	48.77
	Cash & Cash Equivalents as at the end of the year	113.85	214.17
		(0.00)	0.00

For Interiors & More Limited


Rahul Jhunjunwala

Whole time Director
DIN : 00527214



Place : Mumbai

Date : 13 th November, 2024



Limited Review Report on Unaudited Consolidated Financial Results for half year ended 30th September, 2024 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors of
INTERIORS & MORE LIMITED

We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of M/s. **INTERIORS & MORE LIMITED (Formerly Known as INTERIORS & MORE PRIVATE LIMITED)** (hereinafter referred to as the "Holding Company") and its Indian subsidiary M/s. **INM HOUSE PRIVATE LIMITED** and Foreign subsidiary M/s. **INTERIORS & MORE LIMITED LLC SP**, incorporated in Sharjah, United Arab Emirates (Holding Company and its Indian and Foreign subsidiaries together referred to as "the Group") for the half year ended 30th September, 2024 being submitted by the Parent Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 ("Listing Regulations").

This Statement is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Our responsibility is to issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The statement includes the results of the following entities:

Parent: INTERIORS & MORE LIMITED

Indian subsidiary: M/s. **INM HOUSE PRIVATE LIMITED** and

Foreign subsidiary: M/s. **INTERIORS & MORE LIMITED LLC SP**

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 Statement includes the interim financial information of two Subsidiaries which have not been reviewed by us, whose interim financial information for the period from 1 April 2024 to 30 September 2024, as considered in the Statement reflects as follows:

(Rs. In lakhs)

Sl. No.	Name of the company	Total Asset	Total Revenue	Net Profit after tax
1	INM HOUSE PRIVATE LIMITED	0.90	-	-
2	INTERIORS & MORE LIMITED LLC SP	277.79	187.02	26.22

This financial information was prepared by the management of the Associate and have been furnished to us by the Management and our conclusion on the statement, in so far as it relates to the amount of disclosures included in respect of the Associate is based solely on the reports of the management of the Company and the procedures performed by us as stated above.

Our conclusion is not modified in respect of this matter

For Jay Gupta & Associates
(Erstwhile Gupta Agarwal & Associates)
Chartered Accountants
FRN: 329001E

JAY SHANKER GUPTA Digitally signed by
JAY SHANKER GUPTA
Date: 2024.11.13
13:24:49 +05'30'

Jay Shanker Gupta
Partner

(Mem. No. 059535)

UDIN: 24059535BKBJHG6839

Place: Kolkata

Date: 13th day of November, 2024