Annexure-A

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

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

CIN: U74120MH2012PLC233915

Standalone Un-Audited Financial Result for the Half Year Ended on 30.09.2024

All amounts in Rs.lacs unless otherwise stated

Sr. No.	Particulars	6 Months Ended			Year Ended	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		UnAudited	Audited	UnAudited	Audited	Audited
1	**Revenue from operations**					
	(a)Net Sales/Income from operations (Net of Excise Duty)	1,607.61	2,646.65	578.68	3,225.33	2,485.66
	(b) Net Income	20.06	3.83	7.47	11.30	41.52
	Total Income	**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		0.00			
	(c) Change in inventories of finished goods,work in progess and stock in trade	-1,259.00	-934.34	-457.66	-1,392.00	-479.11
	(d) Employee Benefit Expenses	214.15	215.72	185.57	401.29	237.30
	(e)Finance Cost	33.57	93.75	49.65	143.40	143.47
	(f) Deprication & Amortisation Charge	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/(Loss) from operations before an Exceptional and extra ordinary items and Tax(1-2)**	**529.25**	**891.66**	**237.70**	**1,129.36**	**796.01**
4	**Exceptional Items**					
	CSR Provisions		10.63	7.87	18.50	1.87
	Prior period expenses				-	-16.14
5	**Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3-4)**	**529.25**	**881.03**	**229.84**	**1,110.87**	**810.27**
6	Extra Ordinary Items					
7	**Profit/(Loss) from ordinary activities before tax (5-6)**	**529.25**	**881.03**	**229.84**	**1,110.87**	**810.27**
8	**Tax Expenses (net)**					
	- 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
	Total Tax Expenses	**139.22**	**249.43**	**60.03**	**309.46**	**205.87**
9	**Net Profit (Loss) for the Period from Continuing Operations**	**390.03**	**631.60**	**169.81**	**801.41**	**604.41**
10	Profit (Loss) from Discontinuing operations before Tax					
11	Tax Expense of Discontinuing Operations					
12	Net Profit/ (Loss) from Discontinuing Operations after Tax					
13	**Net Profit/(Loss) for the Period**	**390.03**	**631.60**	**169.81**	**801.41**	**604.41**
14	**Details of Equity Share Capital**					
	(a) Paid up Equity Share Capital	699.54	699.54	514.50	699.54	171.50
	(b) face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
15	**Details of Debt Securities**					
	(a) Paid up Debt Capital	-	-	-	-	-
	(b) face value of Debt securities	-	-	-	-	-
16	Reserve excluding Revaluation Reserve as per balance sheet of previous year					
17	Debentures Redemption Reserve					
18	**Earnings per share (Before extra ordinary items)**					
	(a) Basic	5.58	11.70	3.30	15.00	11.75
	(b) Diluted	5.58	11.70	3.30	15.00	11.75
19	Earnings per share (after extra ordinary items)					
	(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 :

1. The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 13th November, 2024
2. Figures have been re- grouped and re- classified , wherever necessary.
3. The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI
4. The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of NSE EMERGE.
5.Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.
6.Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations
7.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.

INTERIORS & MORE LIMITED MUMBAI

For Interiors & More Limited

Manish Mohan Tibrewal
Managing Director
DIN-05164854

Rahul Jhunjhunwala
Director & CFO
DIN : 00527214

Place: Mumbai
Date: 13 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

Statement of Standardalone Assets and Liabilities as on 30th September, 2024

Amount in Lakhs

Sr. No.	Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
	EQUITY AND LIABLITIES		
1	**Shareholder's Funds**		
	(a) Share Capital	699.54	699.54
	(b) Reserve and Surplus	5,308.53	4,918.50
	(c) Money Received against share warrants		
	Total Shareholders fund	**6,008.07**	**5,618.04**
2	Share Application money pending allotment		
3	**Non - Current Laiblities**		
	(a) Long term Borrowing	161.80	-0.00
	(b) Deffered tax liablities (Net)	11.74	4.69
	(c) Other long term Liablities		
	(d)Long term provisions	21.98	21.98
	Total Non Currrent Liabilites	**195.52**	**26.67**
4	**Current Liablities**		
	(a)Short Term Borrowing	566.90	137.29
	(b)Trade Payables		
	(i) Total outstanding dues of Micro enterprises and small enterprises	29.04	3.96
	(ii) Total Outstanding dues of creditors other than Micro enterprieses and small enterprises	328.76	166.00
	(c) Other Current Liablities	273.64	70.92
	(d) Short Term Provisions	431.37	300.19
	Total Current Liablities		
		1,629.70	**678.36**
	TOTAL EQUITY AND LIABILITIES	**7,833.29**	**6,323.08**
	ASSETS		
1	**Non Current Assets**		
	(a) Property , Plant, Equipment and Intangible Assets		
	(i) Property , Plant and Equipments	870.77	462.66
	(ii) Intangible Assets		
	(iii) Capital Work in Progress		
	(b) Non Current Investments	1.75	1,001.00
	(c) Long terms loans and Advances	158.59	114.62
	Total Non Current Assets	**1,031.11**	**1,578.28**
2	**Current Assets**		
	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**

For Interiors & More Limited

Manish Mohan Tibrewal

Manish Mohan Tibrewal
Managing Director
DIN-05164854

Rahul Jhunjhunwala
Director & CFO
DIN : 00527214

INTERIORS & MORE LIMITED MUMBAI

Place: Mumbai
Date: 13 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

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

(Amt .in Lakh)

Particulars	30.09.2024	31.03.2024
Cash flow from Operating Activities		
Profit Before Tax	529.25	1,110.87
Adjustments for :		
Deprication and Amortisation	22.08	41.80
Preliminary Exp W/off		
Net (Gain) /Loss on sale of Property ,Plant & Equipement		
Interest Expenses on Borrowing	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**
Changes in operating assets and liablities		
Increase/(Decrease) in trade payables	187.82	-107.90
Increase /(Decrease) in other current liabilites	202.71	-140.18
Increase /(Decrease) in Short Term Provisions	131.17	141.05
Increase /(Decrease) in other Non Current Liablities		
Decrease / (increase) in loans and advances	-368.92	-22.33
Decrease/(increase) in trade receivables	-298.86	-321.08
Decrease/(increase) in inventories	-1,287.01	-1,428.40
Decrease/(incresae) in other non - current assets		
Decreae/(increase) in other current assets	-226.00	-145.85
Decrease/(increase) other Bank Balance		
Gratuity Paid		
Cash generated from operations	**-1,074.20**	**-718.57**
Income taxes refund /(paid)	132.16	309.65
Net Cash Flow from operations (A)	**-1,206.36**	**-1,028.23**
Cash flow from Investing activities		
Purchase of/Advances for Property , Plan & Equipment and Intangible Assets	-430.19	-171.44
(Increase)/Decrease in Non current investement	999.25	-1,001.00
Sale of Property, Plant & Equipment / subsidy		
(Increase)/Decrease in Non current Asset	-43.97	-35.04
Interest received	-	5.23
Net Cash used in investing activities (B)	**525.09**	**-1,202.25**
Cash Flow from financing activities		
Proceeds/(Repayment) of short term Borrowings	429.61	-1,151.87
Proceeds from issue of equity shares	-	4,200.41
Proceeds /(Repayment) of long term Borrowings	161.80	-150.61
IPO Related Expenses	-	-378.98
Interest paid	-33.57	-143.40
Net Cash Flow from/(used in) financing Activities (C)	**557.84**	**2,375.55**
Net increase /(decrease) in cash and cash equivalents (A+B+C)	**-123.41**	**145.08**
Cash and cash Equivalents at the beginning of the period/Year	193.85	48.77
Cash and cash Equivalents at the closing of the period /Year	**70.44**	**193.85**

For Interiors & More Limited

INTERIORS & MORE LIMITED MUMBAI

Manish Mohan Tibrewal
Managing Director
DIN-05164854

Rahul Jhunjhunwala
Director & CFO
DIN : 00527214

Place: Mumbai
Date: 13 November 2024

Jay Gupta & Associates
CHARTERED ACCOUNTANTS

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, Maharashtra, India, 400001

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

CIN: U74120MH2012PLC233915

Standalone Un-Audited Consolidated Financial Result for the Half Year Ended on 30.09.2024

All amounts in Rs.lacs unless otherwise stated

Sr. No.	Particulars	6 Months Ended			Year Ended	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		UnAudited	Audited	UnAudited	Audited	Audited
1	**Revenue from operations**					
	(a)Net Sales/Income from operations (Net of Excise Duty)	1,794.62	2,663.56	578.68	3,242.24	2,485.66
	(b) Net Income	20.06	3.83	7.47	11.30	41.52
	Total Income	**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		0.00			
	(c) Change in inventories of finished goods,work in progess and stock in trade	-1,259.00	-934.34	-457.66	-1,392.00	-479.11
	(d) Employee Benefit Expenses	232.95	232.96	185.57	418.53	237.30
	(e)Finance Cost	33.57	93.75	49.65	143.40	143.47
	(f) Deprication & Amortisation Charge	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/(Loss) from operations before an Exceptional and extra ordinary items and Tax(1-2)**	**554.97**	**794.90**	**237.70**	**1,032.61**	**796.01**
4	**Exceptional Items**					
	CSR Provisions		10.63	7.87	18.50	1.87
	Prior period expenses				-	-16.14
5	**Profit/(Loss) from ordinary activities before an Extra Ordinary items and Tax (3-4)**	**554.97**	**784.27**	**229.84**	**1,014.11**	**810.27**
6	Extra Ordinary Items					
7	**Profit/(Loss) from ordinary activities before tax (5-6)**	**554.97**	**784.27**	**229.84**	**1,014.11**	**810.27**
8	**Tax Expenses (net)**					
	- 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
	Total Tax Expenses	**139.22**	**249.43**	**60.03**	**309.46**	**205.87**
9	**Net Profit (Loss) for the Period from Continuing Operations**	**415.75**	**534.84**	**169.81**	**704.65**	**604.41**
10	Profit (Loss) from Discontinuing operations before Tax					
11	Tax Expense of Discontinuing Operations					
12	Net Profit/ (Loss) from Discontinuing Operations after Tax					
13	**Net Profit/(Loss) for the Period**	**415.75**	**534.84**	**169.81**	**704.65**	**604.41**
14	**Details of Equity Share Capital**					
	(a) Paid up Equity Share Capital	699.54	699.54	514.50	699.54	171.50
	(b) face value of Equity Share Capital	10.00	10.00	10.00	10.00	10.00
15	**Details of Debt Securities**					
	(a) Paid up Debt Capital	-	-	-	-	-
	(b) face value of Debt securities	-	-	-	-	-
16	Reserve excluding Revaluation Reserve as per balance sheet of previous year					
17	Debentures Redemption Reserve					
18	**Earnings per share (Before extra ordinary items)**					
	(a) Basic	5.94	9.89	3.30	13.19	11.75
	(b) Diluted	5.94	9.89	3.30	13.19	11.75
19	Earnings per share (after extra ordinary items)					
	(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 :

1. The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 13th November, 2024

2. Figures have been re- grouped and re- classified , wherever necessary.

3. The above financial statements have been prepared in accordance with applicable Accounting Standard issued by the ICAI

4. The Compliance related to IND-AS is not applicable to our company as the company is listed on SME Platform of NSE EMERGE.

5.Segment reporting as defined in Accounting Standars - 17 is not applicable, as the business of the company falls in one segment.

6.Closing balances of Trade receivables, Trade payables and Loans & Advances are subjected to balance confirmations

7.Corresponding 6 month ended 31.03.2023 figures is not applicable as the company got listed on NSE EMERGE platform on 23.02.2024.

8.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

INTERIORS & MORE LIMITED MUMBAI

Place: Mumbai
Date: 13 November 2024

Manish Mohan Tibrewal	Rahul Jhunjhunwala
Managing Director	Director & CFO
DIN-05164854	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, Maharashtra, India, 400001

CIN: U74120MH2012PLC233915

Statement of Standardalone Assets and Liabilities as on 30th September, 2024

Amount in Lakhs

Sr. No.	Particulars	As at 30.09.2024 Unaudited	As at 31.03.2024 Audited
	EQUITY AND LIABLITIES		
1	**Shareholder's Funds**		
	(a) Share Capital	699.54	699.54
	(b) Reserve and Surplus	5,237.48	4,821.74
	(c) Money Received against share warrants		
	Total Shareholders fund	**5,937.02**	**5,521.28**
2	Share Application money pending allotment		
3	**Non - Current Laiblities**		
	(a) Long term Borrowing	161.80	-0.00
	(b) Deffered tax liablities (Net)	11.74	4.69
	(c) Other long term Liablities		
	(d)Long term provisions	21.98	21.98
	Total Non Currrent Liabilites	**195.52**	**26.67**
4	**Current Liablities**		
	(a)Short Term Borrowing	720.73	137.29
	(b)Trade Payables		
	(i) Total outstanding dues of Micro enterprises and small enterprises	29.04	3.96
	(ii) Total Outstanding dues of creditors other than Micro enterprieses and small enterprises	523.06	545.26
	(c) Other Current Liablities	274.15	71.21
	(d) Short Term Provisions	431.37	300.19
	Total Current Liablities		
		1,978.35	**1,057.91**
	TOTAL EQUITY AND LIABILITIES	**8,110.90**	**6,605.86**
	ASSETS		
1	**Non Current Assets**		
	(a) Property , Plant, Equipment and Intangible Assets		
	(i) Property , Plant and Equipments	889.77	483.77
	(ii) Intangible Assets		
	(iii) Capital Work in Progress		
	(b) Non Current Investments	0.75	1,000.00
	(c) Long terms loans and Advances	158.59	114.62
	Total Non Current Assets	**1,049.11**	**1,598.39**
2	**Current Assets**		
	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**

For Interiors & More Limited

INTERIORS & MORE LIMITED MUMBAI

Manish Mohan Tibrewal

Manish Mohan Tibrewal
Managing Director
DIN-05164854

Rahul Jhunjhunwala
Director & CFO
DIN : 00527214

Place: Mumbai
Date: 13 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, Maharashtra, India, 400001

CIN: U74120MH2012PLC233915

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

(Amt .in Lakh)

Particulars	30.09.2024	31.03.2024
Cash flow from Operating Activities		
Profit Before Tax	554.97	1,014.11
Adjustments for :		
Deprication and Amortisation	24.19	44.36
Preliminary Exp W/off		
Net (Gain) /Loss on sale of Property ,Plant & Equipement		
Exchange diff.	0.44	-
Interest Expenses on Borrowing	33.57	143.40
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**
Changes in operating assets and liablities		
Increase/(Decrease) in trade payables	2.88	271.36
Increase /(Decrease) in other current liabilites	202.94	-139.89
Increase /(Decrease) in Short Term Provisions	131.18	141.23
Increase /(Decrease) in other Non Current Liablities		
Decrease / (increase) in loans and advances	-377.43	-42.41
Decrease/(increase) in trade receivables	-289.16	-331.21
Decrease/(increase) in inventories	-1,262.06	-1,640.55
Decrease/(incresae) in other non - current assets		
Decreae/(increase) in other current assets	-226.00	-145.85
Decrease/(increase) other Bank Balance		
Gratuity Paid		
Cash generated from operations	**-1,204.79**	**-675.39**
Income taxes refund /(paid)	132.17	309.84
Net Cash Flow from operations (A)	**-1,336.96**	**-985.23**
Cash flow from Investing activities		
Purchase of/Advances for Property , Plan & Equipment and Intangible Assets	-430.19	-195.12
(Increase)/Decrease in Non current investement	998.96	-1,000.00
Sale of Property, Plant & Equipment / subsidy		
(Increase)/Decrease in Non current Asset	-43.97	-35.04
Interest received	0.31	5.23
Net Cash used in investing activities (B)	**525.10**	**-1,224.92**
Cash Flow from financing activities		
Proceeds/(Repayment) of short term Borrowings	583.44	-1,151.87
Proceeds from issue of equity shares	-	4,200.41
Proceeds /(Repayment) of long term Borrowings	161.80	-150.61
IPO Related Expenses	-	-378.98
Interest paid	-33.57	-143.40
Net Cash Flow from/(used in) financing Activities (C)	**711.67**	**2,375.55**
Net increase /(decrease) in cash and cash equivalents (A+B+C)	**-100.32**	**165.40**
Cash and cash Equivalents at the beginning of the period/Year	214.17	48.77
Cash and cash Equivalents at the closing of the period /Year	**113.85**	**214.17**

INTERIORS & MORE LIMITED MUMBAI

For Interiors & More Limited

Manish Mohan Tibrewal

Manish Mohan Tibrewal
Managing Director
DIN-05164854

Rahul Jhunjhunwala
Director & CFO
DIN : 00527214

Place: Mumbai
Date: 13 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

Jay Gupta & Associates
CHARTERED ACCOUNTANTS

AUDITOR'S CERTIFICATE REGARDING UTILIZATION OF FUND AGAINST INITIAL PUBLIC OFFERING (IPO) OF INTERIORS & MORE LIMITED

This is to certify that Interiors & More Limited has received Rs. 42,00,40,800 (Rupees Forty-Two crores Forty Thousand Eight Hundred only) as Initial Public Offering (IPO) proceeds through subscription from Thursday, February 15, 2024 to Tuesday, February 20, 2024 in the separate Bank Account (Account number 000405147944) with ICICI Bank, Church Gate Branch, 5th Floor, HT Parekh Marg, Church Gate, Mumbai – 400020, India. In line with the CHAPTER IV 32.1.(a) and (b) and 32.2 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 amended on December 21, 2023, the fund utilization status as on 30th June, 2024 are as below:

(Amount Rs. In lakhs)

Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilized till 30.06.2024	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks if any
Repayment of Certain Loan Facilities	Not Applicable	438.35	NA	438.35	NIL	Repaid in full
Working Capital Requirements	Not Applicable	2500.00	NA	2500.00	NIL	Utilised in full.
General Corporate Purposes	Not Applicable	881.06	NA	881.06	NIL	Utilised in full.
Issue Expense	Not Applicable	381.00	NA	381.00	NIL	Utilised in full.

We have collected relevant information and required documents for all disbursements and we have also checked all the relevant document. Enclosed herewith the Status Report as Annexure-A for utilization of fund which has been prepared by the management.

During the course of our certification, we have found that:

(a) The management has spent total amount of Rs. 438.35 lakhs upto the month of 30th June, 2024 for Repayment of Certain Loan Facilities the details of the same as annexed.

(b) The Management of Interiors & More Limited has fully utilised Rs. 2500.00 lakhs for Working Capital Requirements.

(c) The Management of Interiors & More Limited has fully utilised Rs. 881.06 lakhs for General Corporate Purposes.

(d) The management of Interiors & More Limited has spent total amount of Rs. 381.00 lakhs for the purpose of IPO Expenses upto 30th June, 2024, which has been paid from IPO proceeds account

JAY GUPTA & ASSOCIATES KOLKATA Chartered Accountants

We also report that:

i. the expenses/utilization made in line with the condition 4, part C of consent letter of Initial Public Offering (IPO);

ii. the expenses/utilization of Rs. 4200.41 lakhs of IPO proceeds have been completed as mentioned the time schedule/ implementation schedule as specified in Initial Public Offering (IPO) documents;

iii. the expenses/utilization made is accurate /for the purpose of the company as mentioned in Initial Public Offering (IPO) documents; and

iv. we also confirmed that books and records including vouchers are found correct in support of utilization of Initial Public Offering (IPO) fund.

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

Jay Shanker Gupta
Partner
Mem. No. 059535
UDIN: 24059535BKBJBR7875

JAY GUPTA & ASSOCIATES
KOLKATA
Chartered Accountants

Dated: July 31, 2024
Place: Kolkata