



INTERIORS & MORE®

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

CIN NO. : L74120MH2012PLC233915

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 📠 +022 47499811

Date: May 26, 2026

To,
The General Manager, Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1,
Block – G, Bandra Kurla Complex,
Bandra (E) Mumbai – 400 051.

NSE Symbol: INM

Subject: Corrigendum to the Audited Financial Results (Standalone and Consolidated) for the half year and financial year ended March 31, 2026.

Dear Sir/Madam,

We refer to our submission made today i.e. May 26, 2026, whereby the Audited Financial Results (Standalone and Consolidated) of the Company for the half year and financial year ended March 31 2026, along with the Statutory Auditors' Report thereon, were submitted to the Stock Exchange pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

We would like to inform you that the Company had issued and allotted 69,95,400 fully paid-up Bonus Equity shares of Rs. 10 each to the existing equity shareholders in the ratio of 1:1 on December 08, 2025, accordingly the paid-up Equity Share Capital of the Company was increased from Rs.6,99,54,000/- to Rs.13,99,08,000/-. However, the Company has inadvertently mentioned the paid-up equity share capital of Rs.699.54 Lacs as against Rs.1399.08 Lacs for the half year & financial year ended March 31, 2026. However, there is no change in the figures of total equity.

Consequently, the Earnings Per Share (EPS) figures were accordingly adjusted for this reporting period and all the earlier reporting periods as per Accounting Standard 20 issued by ICAI.

In this regard, the revised Audited Standalone and Consolidated Financial Results reflecting the correct figures as referred above are enclosed herewith.

We further confirm that, except for the above-mentioned correction, there is no other change in the Audited Standalone and Consolidated Financial Results and the Audit Reports thereon for the said period.



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You are requested to kindly take the same on record and acknowledge the receipt of the revised submission.

Thanking You,

FOR INTERIORS & MORE LIMITED

MANISH
MOHAN
TIBREWAL

Digitally signed by MANISH MOHAN
TIBREWAL
DN: cn=Manish Tibrewal, o=Interiors & More Limited, ou=Interiors & More Limited, email=manish.tibrewal@inm.net.in, postalCode=400015, st=Maharashtra, serialNumber=78178130222502042199, 2.160.401.314864587.640380511+ac390F
c=IN, ou=MANISH MOHAN TIBREWAL
Date: 2020.05.20.09.35.02 +05'30'

Manish Mohan Tibrewal
Chairman & Managing Director
DIN: 05164854

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: L74120MH2012PLC233915

Email: info@inn.net.in, URL: https://inn.net.in/

Statement of Audited Standalone Financial Results for the Year Ended 31st March, 2026

Rs. in Lacs

Sr. No.	Particulars	6 Months Ended			Year Ended	
		6 Months ended 31.03.2026	6 Months ended 30.09.2025	6 Months ended 31.03.2025	Year to date figures as on 31.03.2026	Year to date figures as on 31.03.2025
		Un-Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	5,859.60	2,089.79	3,795.50	7,949.39	5,403.10
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	65.56	20.27	2.13	85.83	22.19
	Total Income from Operations (Net)	5,925.16	2,110.06	3,797.63	8,035.23	5,425.29
2	Expenses					
	(a) Cost of Material Consumed	3,477.45	1,887.12	2,366.60	5,364.56	4,188.31
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories	(43.97)	(1,014.67)	(237.25)	(1,058.64)	(1,496.25)
	(d) Employees Benefits Expenses	508.50	361.36	378.04	869.86	592.19
	(e) Finance Costs	131.32	96.63	53.63	227.94	87.19
	(f) Depreciation & Amortisation expense	95.50	81.81	83.47	177.30	105.55
	(g) Other Expenses	493.55	361.57	264.31	855.12	530.22
	Total Expenses	4,662.34	1,773.81	2,908.80	6,436.15	4,007.21
3	Profit before exceptional items and tax (1-2)	1,262.83	336.25	888.83	1,599.08	1,418.08
4	Exceptional Items (Net- Gain/Loss)					
	Prior period expenses- gratuity expenses				0.01	
5	Profit before tax (3+4)	1,262.83	336.25	888.83	1,599.07	1,418.08
6	Tax Expense - Current Tax	131.07	80.33	209.34	391.40	341.51
	- Earlier Tax	35.39	-	27.64	35.39	27.64
	- Deferred Tax	13.18	4.37	9.30	17.54	16.35
7	Profit after tax from Continuing Operations (5-6)	903.18	251.56	642.55	1,154.73	1,032.57
8	Profit/(Loss) from Discontinuing Operations					
9	Total profit/(Loss) for the period	903.18	251.56	642.55	1,154.73	1,032.57
10	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	1,399.08	699.54	699.54	1,399.08	699.54
11	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
	(i) a) Basic	6.46	1.80	4.59	8.25	7.38
	b) Diluted	6.46	1.80	4.59	8.25	7.38

Notes:

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 26th May, 2026
- 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 Standards - 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, 2026 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, 2025) which were subject to limited review.
- The Company has issued 6995400 Equity Shares of ₹ 10/- (Rupees Ten Only) each, distributed and credited as fully paid-up Bonus Equity Shares to the existing Equity Shareholders in the ratio of 1:1 i.e. 1 (One) fully paid up equity shares as Bonus equity shares against 01 (One) equity share held by existing equity shareholders of the Company vide Special Resolution passed in the Extra General Meeting dated November 23, 2025 and allotted on December 08, 2025. Which is considered while calculating EPS for all the earlier reporting periods.

For Interiors & More Limited

Rahul Jhunjhunwala

Rahul Jhunjhunwala
Whole Time Director & CFO
DIN : 00527214



Place : Mumbai
Date : 26 May 2026

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: L74120MH2012PLC233915

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

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

Particulars	Rs. in Lacs	
	As at 31st March, 2026	As at 31st March, 2025
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	1,399.08	699.54
Other Equity	6,336.31	5,951.07
Total Equity	7,735.39	6,650.61
<u>NON-CURRENT LIABILITY</u>		
Long Term Borrowings	2,754.89	1,571.58
Deferred Tax Liabilities (Net)	38.58	21.04
Long Term Provisions	33.93	21.31
Total Non-Current Liabilities	2,827.40	1,613.93
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	2,879.61	1,281.13
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	56.49	37.12
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	541.43	112.81
Other Current Liabilities	233.16	240.93
Short-term Provisions	392.89	342.54
Total Non-Current Liabilities	4,103.58	2,014.54
TOTAL EQUITY & LIABILITIES	14,666.38	10,279.09
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	2,134.28	1,836.88
- Intangible assets under development		
- Capital Work-in-Progress	2,980.98	708.00
Non-Current Investment	47.05	26.38
Long term Loans & Advances	813.18	352.18
Other Non-Current Assets	104.02	157.88
Total Non-current Assets	6,079.52	3,081.32
<u>Current Assets</u>		
Inventories	5,760.40	4,691.21
Trade Receivables	1,874.09	1,599.29
Cash and Cash Equivalents	376.75	47.51
Short-term Loans and Advances	574.15	676.60
Other current assets	1.48	183.15
Total Current Assets	8,586.86	7,197.77
TOTAL ASSETS	14,666.38	10,279.08

For Interiors & More Limited

Rahul Jhunjunwala

Rahul Jhunjunwala
Whole Time Director & CFO
DIN : 00527214



Place : Mumbai
Date : 26 May 2026

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: L74120MH2012PLC233915

STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2026

Rs. in Lacs

PARTICULARS		FIGURES AS AT THE END OF 31ST MARCH, 2026	FIGURES AS AT THE END OF 31ST MARCH, 2025
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	1,599.07	1,418.08
	Adjustments for:		
	Depreciation	177.30	105.55
	Finance Cost	227.94	87.19
	Changes in Long term Gratuity Provision	12.62	(0.67)
	Interest Income	(1.38)	(0.34)
	Operating Profit before working capital changes	2,015.55	1,609.82
	Increase / (Decrease) in Other Current Assets	181.68	(36.46)
	Increase / (Decrease) in Trade Payables	447.99	(20.03)
	Increase / (Decrease) in Other Current Liabilities	(7.77)	170.00
	Increase / (Decrease) in Short Term Provisions	50.35	42.34
	(Increase) / Decrease in Inventories	(1,069.19)	(1,512.45)
	(Increase) / Decrease in Trade Receivable	(274.81)	(558.69)
	(Increase)/Decrease Long Term Loans & Advances	(461.00)	(352.18)
	(Increase) / Decrease in Short Term Loans & Advances	102.46	(491.70)
	Operating Profit after working capital changes	985.26	(1,149.36)
	Less: Income Tax adjustment	426.79	369.16
	Net Cash from/(used in) Operating Activities	(A) 558.47	(1,518.52)
B	Cash Flow from Investing Activities :		
	Purchase of Property, Plant & Equipment and Intangible assets	(474.71)	(1,512.82)
	Increase/(Decrease) in Capital WIP	(2,272.98)	(674.94)
	(Increase)/Decrease in Non current investement	(20.68)	974.62
	Interest Received	1.38	0.34
	(Increase)/Decrease in Non current Asset	53.85	(43.26)
	Net Cash from/(used in) Investing Activities	(B) (2,713.13)	(1,256.05)
C	Cash Flow from Financing Activities :		
	Issue of Share Capital		
	Increase in security premium		
	Proceeds/Repayment of Long Term Borrowings	1,183.31	1,571.58
	Increase/(Decrease) in Short-term Borrowings	1,598.48	1,143.84
	Finance cost	(227.94)	(87.19)
	Dividend Paid	(69.95)	
	Net Cash from/(used in) Financing Activities	(C) 2,483.89	2,628.23
	Net Increase/(Decrease) in Cash & Cash Equivalents	(A+B+C) 329.24	(146.34)
	Cash & Cash Equivalents as at the beginning of the year	47.51	193.85
	Cash & Cash Equivalents as at the end of the year	376.75	47.51

For Interiors & More Limited

14/14 =



Place : Mumbai
Date : 26 May 2026

Rahul Jhunjunwala
Whole Time Director & CFO
DIN : 00527214



Independent Auditor's Report on the Annual Audited Standalone Financial Results for the half-year and year ended 31st March, 2026 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
(Formerly INTERIORS & MORE PRIVATE LIMITED)

Opinion

We have audited the accompanying standalone financial results of **INTERIORS & MORE LIMITED (Formerly Known as INTERIORS & MORE PRIVATE LIMITED)** ("the Company") for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, 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").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



Jay Gupta & Associates

CHARTERED ACCOUNTANTS

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the standalone financial results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures up to the Half year (September 30, 2025) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Date: May 26, 2026
Place: Kolkata

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

JAY SHANKER
GUPTA

Digitally signed by
JAY SHANKER GUPTA
Date: 2026.05.26
14:24:16 +05'30'

J.S Gupta
(Partner)
Membership No.: 059535
UDIN: 26059535EPJDTM5876

INTERIORS & MORE LIMITED

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Statement of Audited Consolidated Financial Results for the Year Ended 31st March, 2026

Rs. in Lacs

Sr. No.	Particulars	6 Months ended			Year Ended	
		6 Months ended 31.03.2026	6 Months ended 30.09.2025	6 Months ended 31.03.2025	Year to date figures as on 31.03.2026	Year to date figures as on 31.03.2025
		Un-Audited	Un-Audited	Audited	Audited	Audited
1	Income from Operations					
	a) Revenue from Operations	6,128.81	2,230.85	4,094.57	8,359.66	5,889.19
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	65.57	20.27	3.89	85.85	23.95
	Total Income from Operations (Net)	6,194.38	2,251.13	4,098.46	8,445.51	5,913.14
2	Expenses					
	(a) Cost of Material Consumed	3,598.51	1,822.44	2,466.48	5,420.95	4,341.56
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories	(179.33)	(1,014.67)	(237.25)	(1,194.00)	(1,496.25)
	(d) Employees Benefits Expenses	604.87	361.36	396.45	966.22	629.40
	(e) Finance Costs	132.88	96.63	53.63	229.50	87.19
	(f) Depreciation & Amortisation expense	97.59	83.79	85.82	181.38	110.01
	(g) Other Expenses	536.51	506.98	305.83	1,043.49	658.76
	Total Expenses	4,791.02	1,856.53	3,070.96	6,647.55	4,330.67
3	Profit before exceptional items and tax (1-2)	1,403.36	394.60	1,027.50	1,797.95	1,582.47
4	Exceptional Items (Net- Gain/Loss)					
	Prior period expenses				0.01	
5	Profit before tax (3+4)	1,403.36	394.60	1,027.50	1,797.95	1,582.47
6	Tax Expense - Current Tax	311.07	80.33	209.34	391.40	341.51
	- Earlier Tax	35.39	-	27.64	35.39	27.64
	- Deferred Tax	13.18	4.37	9.30	17.54	16.35
7	Profit after tax from Continuing Operations (5-6)	1,043.71	309.90	781.21	1,353.61	1,196.96
8	Profit/(Loss) from Discontinuing Operations					
9	Total profit/(Loss) for the period	1,043.71	309.90	781.21	1,353.61	1,196.96
10	Paid Up Equity Share Capital (FV of Rs. 10/- Each)	1,399.08	699.54	699.54	1,399.08	699.54
11	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
(i)	a) Basic	7.46	2.22	5.58	9.68	8.56
	b) Diluted	7.46	2.22	5.58	9.68	8.56

Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 26th May, 2026.
- 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 Standards - 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 Consolidated Statement includes the results for the half year ended March 31, 2026 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, 2025) of the current financial year which were subject to limited
- The Company has issued 6995400 Equity Shares of ₹ 10/- (Rupees Ten Only) each, distributed and credited as fully paid-up Bonus Equity Shares to the existing Equity Shareholders in the ratio of 1:1 i.e. 1 (One) fully paid up equity shares as Bonus equity shares against 01 (One) equity share held by existing equity shareholders of the Company vide Special Resolution passed in the Extra General Meeting dated November 23, 2025 and allotted on December 08, 2025. Which is considered while calculating EPS for all the earlier reporting periods.

For Interiors & More Limited

Rahul Jhunjunwala
Whole Time Director & CFO
DIN : 00527214



Place : Mumbai
Date : 26 May 2026

INTERIORS & MORE LIMITED

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

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

Rs. In Lacs

Particulars	As at 31st March, 2026	As at 31st March, 2025
<u>EQUITY AND LIABILITIES</u>		
<u>EQUITY</u>		
Equity Share Capital	1,399.08	699.54
Other Equity	6,602.81	6,018.70
Total Equity	8,001.89	6,718.24
<u>NON-CURRENT LIABILITY</u>		
Long Term Borrowings	2,754.89	1,571.58
Deferred Tax Liabilities (Net)	38.58	21.04
Long Term Provisions	35.00	24.32
Total Non-Current Liabilities	2,828.47	1,616.94
<u>Current Liabilities</u>		
<u>Current Financial Liabilities</u>		
Short Term Borrowings	2,879.61	1,469.52
<u>Trade Payables</u>		
(a) Total Outstanding dues of micro enterprises and small enterprises	56.49	37.12
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	756.52	290.97
Other Current Liabilities	254.16	250.47
Short-term Provisions	394.16	342.54
Total Non-Current Liabilities	4,340.94	2,390.61
TOTAL EQUITY & LIABILITIES	15,171.31	10,725.79
<u>ASSETS</u>		
<u>Non-Current Assets</u>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	2,143.55	1,849.69
- Intangible assets under development	-	-
- Capital Work-in-Progress	2,980.98	708.00
Non-Current Investment	22.46	0.78
<u>Deffered Tax Assets</u>		
Long term Loans & Advances	813.18	352.18
Other Non-Current Assets	104.02	157.88
Total Non-current Assets	6,064.19	3,068.53
<u>Current Assets</u>		
Inventories	6,143.28	4,938.73
Trade Receivables	1,878.25	1,599.86
Cash and Cash Equivalents	463.51	219.79
Short-term Loans and Advances	620.60	715.73
Other current assets	1.48	183.15
Total Current Assets	9,107.12	7,657.27
TOTAL ASSETS	15,171.31	10,725.79

For Interiors & More Limited

Rahul Jhunjunwala

Rahul Jhunjunwala
Whole Time Director & CFO
DIN : 00527214



Place : Mumbai
Date : 26 May 2026

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: L74120MH2012PLC233915

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2026

Rs. In Lacs

PARTICULARS		FIGURES AS AT THE END OF 31ST MARCH, 2026	FIGURES AS AT THE END OF 31ST MARCH, 2025
A	Cash Flow from Operating Activities :		
	Net Profit/(Loss) before tax	1,797.95	1,582.47
	Adjustments for:		
	Depreciation	181.38	110.01
	Finance Cost	229.50	87.19
	Changes in Long term Gratuity Provision	10.68	2.34
	Interest Income	(1.38)	(0.34)
	Operating Profit before working capital changes	2,218.13	1,781.67
	Increase / (Decrease) in Other Current Assets	181.68	(36.46)
	Increase / (Decrease) in Trade Payables	484.92	(221.13)
	Increase / (Decrease) in Other Current Liabilities	3.69	179.26
	Increase / (Decrease) in Short Term Provisions	51.62	42.34
	(Increase) / Decrease in Inventories	(1,204.55)	(1,547.83)
	(Increase) / Decrease in Trade Receivable	(278.39)	(549.13)
	(Increase)/Decrease Long Term Loans & Advances	(461.00)	(352.18)
	(Increase) / Decrease in Short Term Loans & Advances	95.13	(510.76)
	Operating Profit after working capital changes	1,091.23	(1,214.21)
	Less: Income Tax adjustment	427.32	369.15
	Net Cash from/ (used in) Operating Activities	663.91	(1,583.36)
	(A)		
B	Cash Flow from Investing Activities :		
	Purchase of Property, Plant & Equipment and Intangible assets	(2,747.69)	(2,183.94)
	(Increase)/Decrease in Non current investement	(21.68)	999.22
	Rental Income	-	-
	Interest Received	1.38	0.34
	(Increase)/Decrease in Non current Asset	53.85	(43.26)
	Net Cash from/ (used in) Investing Activities	(2,714.14)	(1,227.64)
	(B)		
C	Cash Flow from Financing Activities :		
	Proceeds/Repayment of Long Term Borrowings	1,183.31	1,571.58
	Increase/(Decrease) in Short-term Borrowings	1,410.10	1,332.23
	Dividend paid	(69.95)	-
	Finance cost	(229.50)	(87.19)
	Net Cash from/ (used in) Financing Activities	2,293.95	2,816.62
	(C)		
	Net Increase/ (Decrease) in Cash & Cash Equivalents	243.72	5.61
	(A+B+C)		
	Cash & Cash Equivalents as at the beginning of the year	219.79	214.17
	Cash & Cash Equivalents as at the end of the year	463.51	219.79

For Interiors & More Limited

Rahul Jhunjunwala

Rahul Jhunjunwala
Whole Time Director & CFO
DIN : 00527214



Place : Mumbai
Date : 26 May 2026



Independent Auditor's Report on the Annual Audited Consolidated Financial Results for the half-year and year ended 31st March, 2026 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

(Formerly INTERIORS & MORE PRIVATE LIMITED)

Opinion

We have audited the accompanying Consolidated Financial Results of INTERIORS & MORE LIMITED (Formerly Known as INTERIORS & MORE PRIVATE LIMITED) (hereinafter referred to as the "Holding Company") and Foreign subsidiary M/s. INTERIORS & MORE LIMITED LLC SP, incorporated in Sharjah, United Arab Emirates (Holding Company and its Foreign subsidiaries together referred to as "the Group"), for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on separate audited financial statements of the subsidiary, the aforesaid consolidated annual financial results:

a) include the annual financial results of the following entity:

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

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other financial information for the group for the half year ended 31st March, 2026 and the year to date results for the period from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Consolidated Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the consolidated financial statements. The Company's Board of Directors are responsible for the preparation of these Consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the group in



accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- a. We did not audit the financial statements of the subsidiaries including foreign subsidiary, whose financial statements reflect the following, as considered in the consolidated financial statements:

(Amount in AED)

Name of Subsidiary	Status of Financials	Total Asset as on March 31, 2026	Total Revenues for the F.Y. 2025-26	Net profit for the F.Y. 2025-26
M/s. INTERIORS & MORE LIMITED LLC SP (Foreign Subsidiary)	Audited Financial statement. Signed by Expert House, Chartered Accountants. Dated 22nd May, 2026	20,84,023	26,55,022	7,47,051

These financial statements have been audited by other auditors whose reports have been furnished to us by the management.

Our opinion on the consolidated annual financial results, in so far as it relates to the amounts and disclosures included in respect of these entities, are based solely on the report of such other auditors and the procedures performed by us are as stated in paragraph above.

The subsidiaries whose financial statements have been prepared in accordance with accounting principles generally accepted in its country and which have been audited by other auditor under

generally accepted auditing standards applicable in its country.

Our opinion on the consolidated annual financial results is not modified in respect of the above matters with respect to our reliance on the work done and the report of the other auditor.



Jay Gupta & Associates

CHARTERED ACCOUNTANTS

- b. The Statement includes the consolidated financial results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures up to the Half year (September 30, 2025) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Date: May 26, 2026
Place: Kolkata

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

JAY
SHANKER
GUPTA

Digitally signed by
JAY SHANKER GUPTA
Date: 2026.05.26
16:12:00 +05'30'

J.S Gupta
(Partner)

Membership No.: 059535
UDIN: 26059535ZVTOCU9766



INTERIORS & MORE®

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

CIN NO. : L74120MH2012PLC233915

Interiors & More Limited

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

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☎ +91 9167028209 📞 +022 47499811

Date: May 26, 2026

To,
The General Manager, Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1,
Block – G, Bandra Kurla Complex,
Bandra (E) Mumbai – 400 051.

NSE Symbol: INM

Subject: Declaration in terms of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (SEBI Listing Regulations).

Dear Sir/Madam,

Pursuant to Regulation 33(3)(d) of SEBI Listing Regulations. we declare that M/s. Jay Gupta and Associates, Statutory Auditors of the Company, have submitted the Audit Reports with unmodified opinion(s) for Annual Audited Financial Results (standalone and consolidated) for the financial year ended on March 31, 2026.

Thanking You,

FOR INTERIORS & MORE LIMITED

Rahul Jhunjunwala
Whole Time Director and Chief Financial Officer
DIN: 00527214

