



# 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.

✉ info@inm.net.in. 🌐 www.inm.net.in

📞 +91 9167028209 📠 +022 47499811

Date: 27/06/2025

To,  
National Stock Exchange of India Limited  
Exchange Plaza, C-1,  
Block - G, Bandra Kurla Complex,  
Bandra (E) Mumbai - 400 051, Maharashtra

**NSE Symbol: INM**

**SUB: CLARIFICATION FOR THE FINANCIAL RESULTS SUBMITTED FOR THE HALF YEAR AND YEAR ENDED MARCH 31, 2025.**

Dear Sir/Maam,

With reference to the financial results of the Company, submitted to the Exchange on May 26, 2025 for the half year and year ended March 31, 2025 and your subsequent communication via email dated June 25, 2025, we would like to clarify as follows: -

Sr No	Query(ies)	Reply
1.	Machine Readable Form / Legible copy of Financial Results not submitted.	<p>We regret to inform you that due to an inadvertent error during the process of uploading, The Company inadvertently attached the financial results in a non-readable format.</p> <p>We have now taken corrective action and enclosing herewith a clear and legible, machine-readable copy of the signed financial results for your kind perusal and record.</p> <p>We sincerely regret the oversight and assure that the necessary internal checks have been reinforced to avoid such occurrences in the future.</p>
2.	Financial results not signed by authorized signatory/ies.	<p>We wish to clarify that Mr. Rahul Jhunjhunwala is the Executive Director and Chief Financial Officer of the Company and he was elected as the Chairperson of the Board Meeting held on May 26, 2025 in which the financial results for the half year and year ended March 31, 2025 were approved and he was also authorized to sign</p>



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Date: May 26, 2025

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: Outcome of Meeting of Board of Directors.**

Dear Sir/Madam,

In terms of provisions of Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (SEBI Listing Regulations) as amended, this is to inform you that the Board of Directors of the Company at their meeting held today. i.e. May 26, 2025: -

**1. Considered and approved the standalone and consolidated audited financial results of the Company for the financial year ended on 31 March 2025.**

Pursuant to Regulation 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulation, 2015, we hereby enclosing the following:

- a. Audited Standalone and Consolidated Financial Results of the Company for the financial year ended on March 31, 2025 along with Audit Report (Unmodified Opinion);
- b. Declaration by the Company for the Audit Report with Unmodified Opinion.

**2. Consider and declare Interim Dividend for the financial year ended March 31, 2025.**

The Board of Directors have declared an Interim Dividend on equity shares at the rate of Rs. 0.25 per share (2.5%) of face value of Rs. 10 each for the financial year ended 31 March 2025. The same will be credited/dispatched on or before June 10, 2025.

Further. pursuant to Regulation 42 of the SEBI Listing Regulations. the record date for the purpose of determining the members eligible to receive the Interim Dividend for the financial year ended 31 March 2025 has been fixed as May 30, 2025.

**3. Recommend Final dividend on equity shares, if any, for the financial year ended 31 March 2025.**

The Board of Directors have recommended Final Dividend on equity shares at the rate of Rs. 0.75 per share (7.5%) of face value of Rs. 10 each for the financial year 31 March 2025. The said dividend, if declared, by the shareholders at the ensuing Annual General Meeting, will be credited/dispatched within 30 days of said approval by shareholders.



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Further, pursuant to Regulation 42 of the SEBI Listing Regulations, the record date for the purpose of determining the members eligible to receive the Final Dividend for the financial year ended 31 March 2025, will be informed in due course.

#### 4. Appointment of Internal Auditor: -

Pursuant to Section 138 and other applicable provisions, if any, of the Companies Act, 2013, pursuant to the recommendation of the Audit Committee of the Company, the Board of Directors has approved the appointment of M/s Pankaj O Goyal & Co. (FRN 122630W), Chartered Accountants as Internal Auditors of the Company for the financial year 2025-26.

The particulars required as per SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 on Disclosure of material events / information by listed entities under Regulations 30 and 30A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure - A**.

#### 4. Appointment of Secretarial Auditor:-

Pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013, pursuant to the recommendation of the Audit Committee of the Company, the Board of Directors has approved the appointment of M/s Satyajit Mishra & Co., Practicing Company Secretary (CP No. 4997) as Secretarial Auditor of the Company for the financial year 2025-26.

The particulars required as per SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024 on Disclosure of material events / information by listed entities under Regulations 30 and 30A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure - B**.

The meeting of the Board of Directors commenced at 4.00 p.m. and concluded at 5.30 p.m..

Please Acknowledge and take it on your record.

Thanking You,

**FOR INTERIORS & MORE LIMITED**

RAHUL  
JHUNJHUN  
WALA

**Rahul Jhunjunwala**  
**Director & Chief Financial Officer**  
**DIN: 00527214**



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## Annexure-A

Details as required in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November 2024.

Sr No.	Details of events that need to be provided	Details
1.	Name	M/s Pankaj O. Goyal & Co.,
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment
3.	Date of appointment/ reappointment/ cessation (as applicable) & term of appointment/ re-appointment	The Board in its meeting held today i.e. May 26, 2025 has appointed M/s. Pankaj O. Goyal & CO. as Internal Auditor of the Company for the financial year 2025-26
4.	Brief Profile (in case of appointment)	M/s Pankaj O. Goyal & Co., Chartered Accountants (FRN 122630W) a Mumbai based proprietorship firm established in the year of 2002. Firm provides various consulting and advisory services including Income Tax, Audits and GST matters.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

## Annexure-B

Sr No.	Details of events that need to be provided	Details
1.	Name	M/s Satyajit Mishra & Co.,
2.	Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	Appointment
3.	Date of appointment/ reappointment/ cessation (as applicable) & term of appointment/ re-appointment	The Board in its meeting held today i.e. May 26, 2025 has appointed M/s Satyajit Mishra & Co., as Secretarial Auditor of the Company for the financial year 2025-26.
4.	Brief Profile (in case of appointment)	M/s Satyajit Mishra & Co., Practicing Company Secretary (CP No. 4997) a Mumbai based proprietorship firm. Firm provides various consulting and advisory services in the field of Company Law, SEBI, RBI and various other Laws since last 2 decades.
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable





Independent Auditor's Report on the Annual Audited Standalone Financial Results for the half-year and year ended 31<sup>st</sup> March, 2025 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 31<sup>st</sup> March, 2025 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025, 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 31<sup>st</sup> March, 2025 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025.

### 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, 2025 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, 2024) 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, 2025  
Place: Kolkata

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

JAY SHANKER GUPTA  
Digitally signed by  
JAY SHANKER GUPTA  
Date: 2025.05.26  
17:10:09 +05'30'

J.S Gupta  
(Partner)  
Membership No.: 059535  
UDIN: 25059535BMHBYN4190



**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: L74120MH2012PLC233915

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

**Statement of Audited Standalone Financial Results for the Year Ended 31st March, 2025**

Sr. No.	Particulars	6 Months Ended			Year Ended	
		6 Months ended 31.03.2025	6 Months ended 30.09.2024	6 Months ended 31.03.2024	Year to date figures as on 31.03.2025	Year to date figures as on 31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
1	<b>Income from Operations</b>					
	a) Revenue from Operations	3,795.50	1,607.61	2,646.65	5,403.10	3,225.33
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	2.13	20.06	3.83	22.19	11.30
	<b>Total Income from Operations (Net)</b>	<b>3,797.63</b>	<b>1,627.66</b>	<b>2,650.48</b>	<b>5,425.29</b>	<b>3,236.63</b>
2	<b>Expenses</b>					
	(a) Cost of Material Consumed	2,366.60	1,821.70	2,205.82	4,188.31	2,643.02
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories	(237.25)	(1,259.00)	(934.34)	(1,496.25)	(1,392.00)
	(d) Employees Benefits Expenses	378.04	214.15	215.72	592.19	401.29
	(e) Finance Costs	53.63	33.57	93.75	87.19	143.40
	(f) Depreciation & Amortisation expense	83.47	22.08	14.23	105.55	41.80
	(g) Other Expenses	264.31	265.91	163.65	530.22	269.76
	<b>Total Expenses</b>	<b>2,908.80</b>	<b>1,098.42</b>	<b>1,758.82</b>	<b>4,007.21</b>	<b>2,107.27</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>888.83</b>	<b>529.25</b>	<b>891.66</b>	<b>1,418.08</b>	<b>1,129.36</b>
4	<b>Exceptional Items (Net- Gain/Loss)</b>					
	CSR Provisions	-	-	10.63	-	18.50
	Prior period expenses	-	-	-	-	-
5	<b>Profit before tax (3+4)</b>	<b>888.83</b>	<b>529.25</b>	<b>881.03</b>	<b>1,418.08</b>	<b>1,110.87</b>
6	<b>Tax Expense - Current Tax</b>	<b>209.34</b>	<b>132.17</b>	<b>221.70</b>	<b>341.51</b>	<b>284.82</b>
	- Earlier Tax	27.64	-	24.83	27.64	25.03
	- Deferred Tax	9.30	7.05	2.90	16.35	(0.39)
7	<b>Profit after tax from Continuing Operations ( 5-6 )</b>	<b>642.55</b>	<b>390.03</b>	<b>631.60</b>	<b>1,032.57</b>	<b>801.41</b>
8	<b>Profit/(Loss) from Discontinuing Operations</b>					
9	<b>Total profit/(Loss) for the period</b>	<b>642.55</b>	<b>390.03</b>	<b>631.60</b>	<b>1,032.57</b>	<b>801.41</b>
10	<b>Paid Up Equity Share Capital (FV of Rs. 10/- Each)</b>	<b>699.54</b>	<b>699.54</b>	<b>699.54</b>	<b>699.54</b>	<b>699.54</b>
11	<b>Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)</b>					
(i)	a) Basic	9.19	5.58	11.70	14.76	15.00
	b) Diluted	9.19	5.58	11.70	14.76	15.00

**Notes :**

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 26th May, 2025
- 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, 2025 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, 2024) which were subject to limited review.

For Interiors & More Limited

*[Signature]*

Rahul Jhunjunwala  
Director & Chief Financial Officer  
DIN-00527214



Place : Mumbai  
Date : 26 May 2025

**INTERIORS & MORE LIMITED**

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Mumbai, Maharashtra, India, 400001

CIN: L74120MH2012PLC233915

**STANDALONE CASH FLOW STATEMENT FOR THE PERIOD ENDED 31ST MARCH, 2025**

		(₹ In Lacs)	
PARTICULARS		FIGURES AS AT THE END OF 31ST MARCH, 2025	FIGURES AS AT THE END OF 31ST MARCH, 2024
<b>A</b>	<b>Cash Flow from Operating Activities :</b>		
	Net Profit/ (Loss) before tax	1,418.08	1,110.87
	<b>Adjustments for:</b>		
	Depreciation	105.55	41.80
	Finance Cost	87.19	143.40
	Changes in Long term Gratuity Provision	(0.67)	15.29
	Interest Income	(0.34)	(5.23)
	<b>Operating Profit before working capital changes</b>	<b>1,609.82</b>	<b>1,306.13</b>
	Increase / (Decrease) in Other Current Assets	(36.46)	(145.85)
	Increase / (Decrease) in Trade Payables	(20.03)	(107.90)
	Increase / (Decrease) in Other Current Liabilities	170.00	(140.18)
	Increase / (Decrease) in Short Term Provisions	42.34	141.05
	(Increase) / Decrease in Inventories	(1,512.45)	(1,428.40)
	(Increase) / Decrease in Trade Receivable	(558.69)	(321.08)
	(Increase)/Decrease Long Term Loans & Advances	(352.18)	-
	(Increase) / Decrease in Short Term Loans & Advances	(491.70)	(22.33)
	<b>Operating Profit after working capital changes</b>	<b>(1,149.36)</b>	<b>(718.57)</b>
	Less: Income Tax adjustment	369.16	309.65
	<b>Net Cash from/ (used in) Operating Activities</b>	<b>(A) (1,518.52)</b>	<b>(1,028.23)</b>
<b>B</b>	<b>Cash Flow from Investing Activities :</b>		
	Purchase of Property, Plant & Equipment and Intangible assets	(1,512.82)	(171.44)
	Increase/ (Decrease) in Capital WIP	(674.94)	
	(Increase)/Decrease in Non current investement	974.62	(1,001.00)
	Rental Income		-
	Interest Received	0.34	5.23
	(Increase)/Decrease in Non current Asset	(43.26)	(35.04)
	<b>Net Cash from/ (used in) Investing Activities</b>	<b>(B) (1,256.05)</b>	<b>(1,202.25)</b>
<b>C</b>	<b>Cash Flow from Financing Activities :</b>		
	Issue of Share Capital		4,200.41
	Increase in security premium		-
	Proceeds/ Repayment of Long Term Borrowings	1,571.58	(150.61)
	Increase/ (Decrease) in Short-term Borrowings	1,143.84	(1,151.87)
	IPO Related Expenses		(378.98)
	Finance cost	(87.19)	(143.40)
	<b>Net Cash from/ (used in) Financing Activities</b>	<b>(C) 2,628.23</b>	<b>2,375.55</b>
	<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>(A+B+C) (146.33)</b>	<b>145.08</b>
	Cash & Cash Equivalents as at the beginning of the year	193.85	48.77
	Cash & Cash Equivalents as at the end of the year	47.51	193.85

For Interiors & More Limited

*17/1/25*

Rahul Jhunjunwala  
Director & Chief Financial Officer  
DIN-00527214



Place : Mumbai  
Date : 26 May 2025



**INTERIORS & MORE LIMITED**

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Statement of Standalone Assets and Liabilities as at 31st March, 2025

Particulars	(₹ In Lacs)	
	As at 31st March, 2025	As at 31st March, 2024
<b><u>EQUITY AND LIABILITIES</u></b>		
<b><u>EQUITY</u></b>		
Equity Share Capital	699.54	699.54
Other Equity	5,951.07	4,918.50
<b>Total Equity</b>	<b>6,650.61</b>	<b>5,618.04</b>
<b><u>NON-CURRENT LIABILITY</u></b>		
Long Term Borrowings	1,571.58	(0.00)
Deferred Tax Liabilities (Net)	21.04	4.69
Long Term Provisions	21.31	21.98
<b>Total Non-Current Liabilities</b>	<b>1,613.93</b>	<b>26.67</b>
<b><u>Current Liabilities</u></b>		
<b><u>Current Financial Liabilities</u></b>		
Short Term Borrowings	1,281.13	137.29
<b><u>Trade Payables</u></b>		
(a) Total Outstanding dues of micro enterprises and small enterprises	37.12	3.96
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	112.81	166.00
Other Current Liabilities	240.93	70.92
Short-term Provisions	342.54	300.19
<b>Total Non-Current Liabilities</b>	<b>2,014.54</b>	<b>678.36</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>10,279.08</b>	<b>6,323.08</b>
<b><u>ASSETS</u></b>		
<b><u>Non-Current Assets</u></b>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	1,836.88	429.60
- Intangible assets under development		-
- Capital Work-in-Progress	708.00	33.06
Non-Current Investment	26.38	1,001.00
Long term Loans & Advances	352.18	-
Other Non-Current Assets	157.88	114.62
<b>Total Non-current Assets</b>	<b>3,081.32</b>	<b>1,578.28</b>
<b><u>Current Assets</u></b>		
Inventories	4,691.21	3,178.76
Trade Receivables	1,599.29	1,040.60
Cash and Cash Equivalents	47.51	193.85
Short-term Loans and Advances	676.60	184.90
Other current assets	183.15	146.69
<b>Total Current Assets</b>	<b>7,197.77</b>	<b>4,744.80</b>
<b>TOTAL ASSETS</b>	<b>10,279.08</b>	<b>6,323.08</b>

For Interiors & More Limited

*[Signature]*

Rahul Jhunjunwala  
Director & Chief Financial Officer  
DIN-00527214



Place : Mumbai  
Date : 26 May 2025





Independent Auditor's Report on the Annual Audited Consolidated Financial Results for the half-year and year ended 31<sup>st</sup> March, 2025 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 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 31<sup>st</sup> March, 2025 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025, 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:

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

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 31<sup>st</sup> March, 2025 and the year to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025.

## 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 Rs. In Lakhs)

Name of Subsidiary	Status of Financials	Total Asset as on March 31, 2025	Total Revenues for the F.Y. 2024- 25	Net profit for the F.Y. 2024-25
M/s. INM HOUSE PRIVATE LIMITED (Indian Subsidiary)	Audited Financial statement. Signed by A P L A N AND ASSOCIATES, Chartered Accountants. Dated 19 <sup>th</sup> May, 2025.	0.88	--	(0.14)
M/s. INTERIORS & MORE LIMITED LLC SP (Foreign Subsidiary)	Audited Financial statement. Signed by Expert House, Chartered Accountants. Dated 20 <sup>th</sup> May, 2025	471.96	598.92	164.93

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, 2025 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, 2024) 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, 2025  
Place: Kolkata

For Jay Gupta & Associates  
(Formerly Gupta Agarwal & Associates)  
Chartered Accountants

FRN: 329001E

JAY

SHANKER

GUPTA

J.S Gupta

(Partner)

Membership No.: 059535

UDIN: 25059535BMHBYO6893

Digitally signed by  
JAY SHANKER GUPTA  
Date: 2025.05.26  
17:09:08 +05'30'

# 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: L74120MH2012PLC233915

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

## Statement of Audited Consolidated Financial Results for the Year Ended 31st March, 2025

Sr. No.	Particulars	6 Months ended			Year Ended	
		6 Months ended 31.03.2025	6 Months ended 30.09.2024	6 Months ended 31.03.2024	Year to date figures as on 31.03.2025	Year to date figures as on 31.03.2024
		Audited	Un-Audited	Audited	Audited	Audited
1	<b>Income from Operations</b>					
	a) Revenue from Operations	4,094.57	1,794.62	2,663.56	5,889.19	3,242.24
	b) Other Operating Income	-	-	-	-	-
	c) Other Income	3.89	20.06	3.83	23.95	11.30
	<b>Total Income from Operations (Net)</b>	<b>4,098.46</b>	<b>1,814.68</b>	<b>2,667.39</b>	<b>5,913.14</b>	<b>3,253.54</b>
2	<b>Expenses</b>					
	(a) Cost of Material Consumed	2,466.48	1,875.08	2,210.46	4,341.56	2,647.66
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Changes in inventories	(237.25)	(1,259.00)	(934.34)	(1,496.25)	(1,392.00)
	(d) Employees Benefits Expenses	396.45	232.95	232.96	629.40	418.53
	(e) Finance Costs	53.63	33.57	93.75	87.19	143.40
	(f) Depreciation & Amortisation expense	85.82	24.19	16.79	110.01	44.36
	(g) Other Expenses	305.83	352.93	252.87	658.76	358.99
	<b>Total Expenses</b>	<b>3,070.96</b>	<b>1,259.71</b>	<b>1,872.49</b>	<b>4,330.67</b>	<b>2,220.94</b>
3	<b>Profit before exceptional items and tax (1-2)</b>	<b>1,027.50</b>	<b>554.97</b>	<b>794.90</b>	<b>1,582.47</b>	<b>1,032.61</b>
4	<b>Exceptional Items (Net- Gain/Loss)</b>					
	CSR Provisions	-	-	10.63	-	18.50
	Prior period expenses	-	-	-	-	-
5	<b>Profit before tax (3+4)</b>	<b>1,027.50</b>	<b>554.97</b>	<b>784.27</b>	<b>1,582.47</b>	<b>1,014.11</b>
6	<b>Tax Expense - Current Tax</b>	<b>209.34</b>	<b>132.17</b>	<b>221.70</b>	<b>341.51</b>	<b>284.82</b>
	- Earlier Tax	27.64	-	24.83	27.64	25.03
	- Deffered Tax	9.30	7.05	2.90	16.35	(0.39)
7	<b>Profit after tax from Continuing Operations ( 5-6 )</b>	<b>781.21</b>	<b>415.75</b>	<b>534.84</b>	<b>1,196.96</b>	<b>704.65</b>
8	<b>Profit/(Loss) from Discontinuing Operations</b>					
9	<b>Total profit/(Loss) for the period</b>	<b>781.21</b>	<b>415.75</b>	<b>534.84</b>	<b>1,196.96</b>	<b>704.65</b>
10	<b>Paid Up Equity Share Capital (FV of Rs. 10/- Each)</b>	<b>699.54</b>	<b>699.54</b>	<b>699.54</b>	<b>699.54</b>	<b>699.54</b>
11	<b>Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)</b>					
(i)	a) Basic	11.17	5.94	9.89	17.11	13.19
	b) Diluted	11.17	5.94	9.89	17.11	13.19

### Notes :

- The above Financial Results were reviewed by Audit Committee and approved by the Board of Directors at the Meeting held on 26th May, 2025.
- 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, 2025 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.

Place : Mumbai  
Date : 26 May 2025

For Interiors & More Limited

*Rahul Jhunjhunwala*  
Rahul Jhunjhunwala  
Director & Chief Financial Officer  
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: L74120MH2012PLC233915

**CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31st MARCH, 2025**

(₹ In Lacs)			
PARTICULARS		FIGURES AS AT THE END OF 31ST MARCH, 2025	FIGURES AS AT THE END OF 31ST MARCH, 2024
<b>A</b>	<b>Cash Flow from Operating Activities :</b>		
	Net Profit/(Loss) before tax	1,582.47	1,014.11
	<b>Adjustments for:</b>		
	Depreciation	110.01	44.36
	Finance Cost	87.19	143.40
	Exchange diff.	-	-
	Changes in Long term Gratuity Provision	2.34	15.29
	Interest Income	(0.34)	(5.23)
	<b>Operating Profit before working capital changes</b>	<b>1,781.67</b>	<b>1,211.93</b>
	Increase / (Decrease) in Other Current Assets	(36.46)	(145.85)
	Increase / (Decrease) in Trade Payables	(221.13)	271.36
	Increase / (Decrease) in Other Current Liabilities	179.26	(139.89)
	Increase / (Decrease) in Short Term Provisions	42.34	141.23
	(Increase) / Decrease in Inventories	(1,547.83)	(1,640.55)
	(Increase) / Decrease in Trade Receivable	(549.13)	(331.21)
	(Increase)/Decrease Long Term Loans & Advances	(352.18)	
	(Increase) / Decrease in Short Term Loans & Advances	(510.76)	(42.41)
	<b>Operating Profit after working capital changes</b>	<b>(1,214.21)</b>	<b>(675.39)</b>
	Less: Income Tax adjustment	369.15	309.84
	<b>Net Cash from/ (used in) Operating Activities</b>	<b>(1,583.36)</b>	<b>(985.23)</b>
<b>B</b>	<b>Cash Flow from Investing Activities :</b>		
	Purchase of Property, Plant & Equipment and Intangible assets	(2,183.94)	(195.12)
	(Increase)/Decrease in Non current investement	999.22	(1,000.00)
	Rental Income	-	-
	Interest Received	0.34	5.23
	(Increase)/Decrease in Non current Asset	(43.26)	(35.04)
	<b>Net Cash from/ (used in) Investing Activities</b>	<b>(1,227.64)</b>	<b>(1,224.92)</b>
<b>C</b>	<b>Cash Flow from Financing Activities :</b>		
	Issue of Share Capital	-	4,200.41
	Increase in security premium	-	-
	Proceeds/Repayment of Long Term Borrowings	1,571.58	(150.61)
	Increase/(Decrease) in Short-term Borrowings	1,332.23	(1,151.87)
	IPO Related Expenses	-	(378.98)
	Finance cost	(87.19)	(143.40)
	<b>Net Cash from/ (used in) Financing Activities</b>	<b>2,816.62</b>	<b>2,375.55</b>
	<b>Net Increase/ (Decrease) in Cash &amp; Cash Equivalents</b>	<b>5.61</b>	<b>165.40</b>
	<b>Cash &amp; Cash Equivalents as at the beginning of the year</b>	<b>214.17</b>	<b>48.77</b>
	<b>Cash &amp; Cash Equivalents as at the end of the year</b>	<b>219.79</b>	<b>214.17</b>

For Interiors & More Limited

*Rahul Jhunjunwala*  
Rahul Jhunjunwala  
Director & Chief Financial Officer  
DIN-00527214



Place : Mumbai  
Date : 26 May 2025



**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

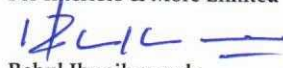
Email: info@inm.net.in , URL: https://inm.net.in/

**Statement of Consolidated Assets and Liabilities as at 31st March, 2025**

(₹ In Lacs)

Particulars	As at 31st March, 2025	As at 31st March, 2024
<b><u>EQUITY AND LIABILITIES</u></b>		
<b><u>EQUITY</u></b>		
Equity Share Capital	699.54	699.54
Other Equity	6,018.70	4,821.74
<b>Total Equity</b>	<b>6,718.24</b>	<b>5,521.28</b>
<b><u>NON-CURRENT LIABILITY</u></b>		
Long Term Borrowings	1,571.58	(0.00)
Deferred Tax Liabilities (Net)	21.04	4.69
Long Term Provisions	24.32	21.98
<b>Total Non-Current Liabilities</b>	<b>1,616.94</b>	<b>26.67</b>
<b><u>Current Liabilities</u></b>		
<b><u>Current Financial Liabilities</u></b>		
Short Term Borrowings	1,469.52	137.29
<b><u>Trade Payables</u></b>		
(a) Total Outstanding dues of micro enterprises and small enterprises	37.12	3.96
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	290.97	545.26
Other Current Liabilities	250.47	71.21
Short-term Provisions	342.54	300.19
<b>Total Non-Current Liabilities</b>	<b>2,390.61</b>	<b>1,057.91</b>
<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>10,725.79</b>	<b>6,605.86</b>
<b><u>ASSETS</u></b>		
<b><u>Non-Current Assets</u></b>		
Property, Plant & Equipment, Intangible Assets		
- Tangible Assets	1,849.69	483.77
- Intangible assets under development	-	-
- Capital Work-in-Progress	708.00	-
Non-Current Investment	0.78	1,000.00
Deferred Tax Assets	-	-
Long term Loans & Advances	352.18	-
Other Non-Current Assets	157.88	114.62
<b>Total Non-current Assets</b>	<b>3,068.53</b>	<b>1,598.39</b>
<b><u>Current Assets</u></b>		
Inventories	4,938.73	3,390.90
Trade Receivables	1,599.86	1,050.73
Cash and Cash Equivalents	219.79	214.17
Short-term Loans and Advances	715.73	204.97
Other current assets	183.15	146.69
<b>Total Current Assets</b>	<b>7,657.27</b>	<b>5,007.47</b>
<b>TOTAL ASSETS</b>	<b>10,725.79</b>	<b>6,605.86</b>
	(0.00)	0.00

For Interiors & More Limited

  
Rahul Jhunjunwala  
Director & Chief Financial Officer  
DIN-00527214



Place : Mumbai  
Date : 26 May 2025



# 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.

✉ info@inm.net.in 🌐 www.inm.net.in

☎ +91 9167028209 📠 +022 47499811

Date: May 26, 2025

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, 2025.

Thanking You,

FOR INTERIORS & MORE LIMITED

Rahul Jhunjunwala  
Director and Chief Financial Officer  
DIN: 00527214

