



YUG DECOR LIMITED

Date:- November 14, 2017

To,
BSE Limited
Phiroze Jeejeebhoy towers,
Dalal Street,
Mumbai- 400 001.

Script code:- 540550

Script ID:- YUG

Subject:- Unaudited half yearly Results & Limited Review Report for the half year ended as on 30th September, 2017.

Reference No.: Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.

Dear Sir/Madam,

Pursuant to Regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015, we are enclosing herewith:

1. Limited Review Report for 30th September, 2017.
2. Unaudited Half yearly results which has been reviewed by the Audit committee and approved by the Board at its meeting held today on 14th November, 2017.

This is for your information and record.

Yours Faithfully,

For, Yug Decor Limited

Dashang Khatri



Dashang Manharlal Khatri
(Company Secretary & Compliance Officer)
Membership no. A47946



Limited Review Report

To,
The Board of Directors,
Yug Decor Limited
1011, Sakar-V,
B/h Natraj Cinema,
Ashram Road, Ahmedabad- 380 009.

Dear Sir/ Madam,

Re:- Report on Financial Results for the Half year ended as on 30th September, 2017.

We have reviewed the accompanying statement of unaudited Financial Results of M/s. Yug Decor Limited for the half year ended as on 30th September, 2017 and the statement of Assets and liabilities as on that date prepared by the Company pursuant to the requirements of Regulation 33 SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015. This statement is the responsibility of the management and has been approved by the Board of Directors. Our responsibility is to issue report on these financial statements based on our review.

We conducted our review in accordance with the standard on review engagement (SRE) 2400, Engagements to Review interim financial information performed by Independent Auditors of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company's 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 Securities and Exchange board of India (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, P. D. Goinka & Co.
Chartered Accountants
FRN:- 103260W

CA Pankaj Goenka
(Partner)
Membership no. 110986

Date:- November 14, 2017
Place:- Ahmedabad



YUG DECOR LIMITED

STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2017 YUG DECOR LIMITED

(Formerly known as YUG DECOR PRIVATE LIMITED)

CIN: L24295GJ2003PLC042531

(Amount in Rs.)

Particulars	As On 30/09/2017 Unaudited	As on 31/03/2017 Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds	6,47,56,267	3,62,64,826
(a) Share Capital	4,16,97,660	3,06,17,660
(b) Reserves and Surplus	2,30,58,607	56,47,166
(c) Money Received against share warrants	-	-
2 Share Application money pending allotment	-	-
3 Non- Current Liabilities	1,85,42,697	44,02,527
(a) Long Term Borrowings	1,60,13,342	25,57,395
(b) Deferred Tax Liability (Net)	-	-
(c) Other Long Term Liabilities	12,58,339	8,83,976
(d) Long Term Provisions	12,71,016	9,61,156
4 Current Liabilities	4,38,51,436	5,92,07,277
(a) Short Term Borrowings	1,10,92,181	2,60,88,879
(b) Trade Payable	2,68,56,580	2,79,78,743
(c) Other Current Liabilities	50,77,393	43,22,314
(d) Short Term Provisions	8,25,281	8,17,341
TOTAL	12,71,50,400	9,98,74,630
II. ASSETS		
1 Non- Current Assets	3,47,81,885	87,66,013
(a) Fixed Assets		
i) Tangible Assets	75,45,251	72,41,928
ii) Intangible Assets	13,610	16,952
iii) Capital Work in Progress	2,57,02,599	-
(b) Non- Current Investment	-	-
(c) Deferred Tax Assets (Net)	5,03,960	5,03,960
(d) Long Term Loans and Advances	10,16,465	10,03,173
(e) Other Non- Current Assets	-	-
2 Current Assets	9,23,68,515	9,11,08,617
(a) Current Investments	-	-
(b) Inventories	1,15,63,738	1,11,15,648
(c) Trade Receivables	7,27,53,288	6,36,62,561
(d) Cash and Cash Equivalents	50,95,853	1,35,04,066
(e) Short Term Loans and Advances	7,49,138	6,19,844
(f) Other Current Assets	22,06,498	22,06,498
TOTAL	12,71,50,400	9,98,74,630

For and on behalf of the Board of Directors




Chandresh S. Saraswat
Managing Director
DIN: 01475370


Ankita Saraswat
Director
DIN: 05342198

Place : Ahmedabad
Date : 14th November, 2017

Regd. Office : 1011, Sakar-V, B/h. Old Natraj Cinema, Ashram Road, Ahmedabad - 380 009,
Gujarat, INDIA.

CIN NO. U24295GJ2003PLC042531

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account@yugdecor.com
www.yugdecor.com



YUG DECOR LIMITED

STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30/09/2017 YUG DECOR LIMITED

(Formerly known as YUG DECOR PRIVATE LIMITED) (CIN: L24295GJ2003PLC042531)

(Amount in Rs.)

Sr. No.	Particulars	6 Months ended	Financial Year ended
		01/04/2017 to 30/09/2017 Unaudited (Refer Note No. 5)	01/04/2016 to 31/03/2017 (Audited)
1	Income		
	Revenue From Operations	7,54,20,611	16,73,89,291
	Other Income	48,563	3,77,659
	Total Income	7,54,69,174	16,77,66,950
2	Expences		
(a)	Cost of materials consumed	5,43,90,559	10,57,60,650
(b)	Purchase of stock-in-trade	5,28,292	1,74,25,701
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,28,375)	(14,97,424)
(d)	Employees benefits expense	1,04,80,137	1,99,42,373
(e)	Finance Costs	9,94,704	39,04,323
(f)	Depreciation and amortization expense	8,31,620	16,50,384
(g)	Other Expenditure (Any item exceeding 10% of total expenses relating to continuing operations to be shown separately)	55,42,255	1,60,28,548
	Total Expenses	7,25,39,192	16,32,14,555
3	Profit / (Loss) before exceptional Items	29,29,982	45,52,395
4	Exceptional Items	-	-
5	Profit / (Loss) before extraordinary items and tax	29,29,982	45,52,395
	Extraordinary items	-	-
	Profit/ (Loss) before tax	29,29,982	45,52,395
6	Tax expenses	8,41,550	14,18,436
7	Net Profit/ (Loss) for the period from continuing operations	20,88,432	31,33,959
8	Other comprehensive income / (expenses)	-	-
	Tax expense of discontinuing operations	-	-
	Profit/ (Loss) from discontinuing operations (after tax)	-	-
	Profit/ (Loss) for the period	20,88,432	31,33,959
10	Earnings Per Share (after extraordinary items) (Not Annualised)		
	a) Basic (Rs.)	0.54	1.21
	b) Diluted (Rs.)	0.54	1.21



For and on behalf of the Board of Directors

Chandresh B. Saraswat
Managing Director
DIN: 01475370

Ankita Saraswat
Director
DIN: 05342198

Place : AHMEDABAD
Date : 14th November, 2017

Regd. Office : 1011, Sakar-V, B/h. Old Natraj Cinema, Ashram Road, Ahmedabad - 380 009,
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NOTES:

- 1 The above results have been reviewed by the Audit Committee and thereafter approved and taken on record by the Board of Directors at their Meeting held on 14th November, 2017
- 2 This year the Company does not have any identified reportable segment, so reporting as per Accounting Standard -17 (AS-17 Segment Reporting) issued by ICAI, is not applicable to the Company.
- 3 The Company has issued and allotted 11,08,000 shares having face value Rs. 10 at Rs. 26 through initial public offer during the period under review.
- 4 As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2009 are exempted from Compulsory requirement of adoption of IND-AS. As the company is covered under exempted category, it has not adopted IND-AS for preparation of financial results.
- 5 Company was listed on BSE-SME platform on 31.05.2017, it has not prepared any separate accounts for half year ended earlier on 30th September, 2016, hence they are not reported.
- 6 Figures of pertaining to previous years/ period have been regrouped/ rearranged, reclassified and restated wherever considered necessary, to make them comparable with those of current year/ period.



For and on behalf of the Board of Directors

Place : Ahmedabad
Date : 14th November, 2017


Chandresh S. Saraswat
Managing Director
DIN: 01475370


Ankita Saraswat
Director
DIN: 05342198