



**YUG DECOR LIMITED**

Date: 12<sup>th</sup> November, 2022

To,  
Dept. of Corporate Services,  
**BSE Limited**  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Tower,  
Dalal Street, Fort,  
Mumbai – 400 001

Dear Sir/ Madam,

**Security Code: 540550**

**Security ID: YUG**

**Sub: Outcome of Board Meeting**

Please take note that the Board of Directors of the Company at its meeting held today i.e. 12<sup>th</sup> November, 2022, has inter-alia considered and approved the Unaudited Financial Results for the Half year ended on 30<sup>th</sup> September, 2022. The said results along with the outcome are made available on the website of the Company [www.yugdecor.com](http://www.yugdecor.com).

The Meeting of Board of Directors of the Company commenced at 3:00 P.M. and the meeting concluded at 4:00 P.M.

We request you to take the above information on your record.

Thanking You,

**For Yug Decor Limited**

**Chandresh S. Saraswat**  
**(Chairman & Managing Director)**  
**(DIN: 01475370)**

Encl: As above

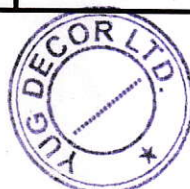
# YUG DECOR LIMITED

Regd. Office : 709-714, SAKAR-V, B/H NATRAJ CINEMA, ASHRAM ROAD, AHMEDABAD, GUJARAT-380 009  
 website: www.yugdecor.com e-mail: account@yugdecor.com CIN: L24295GJ2003PLC042531

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30/09/2022

(Rs. In Lakh except per share data)

Sr. No.	Particulars	6 Months ended			Financial Year ended
		30/09/2022	31/03/2022	30/09/2021	31/03/2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Revenue</b>				
	Revenue From Operations	1,554.24	1,480.77	968.69	2,449.46
	Other Income	5.16	0.57	0.34	0.91
	<b>Total Revenue</b>	<b>1,559.40</b>	<b>1,481.34</b>	<b>969.03</b>	<b>2,450.37</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	1,263.32	1,181.18	784.11	1,965.29
	(b) Purchase of stock-in-trade	9.26	11.60	4.04	15.64
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	13.26	(32.89)	8.01	(24.88)
	(d) Employees benefits expenses	121.86	124.71	111.76	236.47
	(e) Finance Costs	15.73	12.49	14.19	26.68
	(f) Depreciation and amortization expense	18.40	20.27	19.45	39.72
	(g) Other Expenses	110.04	102.40	75.31	177.71
	<b>Total Expenses</b>	<b>1,551.87</b>	<b>1,419.76</b>	<b>1,016.87</b>	<b>2,436.63</b>
3	<b>Profit / (Loss) before exceptional Items (1-2)</b>	<b>7.53</b>	<b>61.58</b>	<b>(47.84)</b>	<b>13.74</b>
4	<b>Exceptional Items</b>	-	-	-	-
5	<b>Profit / (Loss) before extraordinary items and tax (3-4)</b>	<b>7.53</b>	<b>61.58</b>	<b>(47.84)</b>	<b>13.74</b>
6	<b>Extraordinary items</b>	-	-	-	-
7	<b>Profit/ (Loss) before tax (5-6)</b>	<b>7.53</b>	<b>61.58</b>	<b>(47.84)</b>	<b>13.74</b>
8	<b>Tax expenses</b>		-		
	a) Current Tax	1.93	2.47	-	2.47
	b) Deferred Tax	(0.03)	13.19	(12.14)	1.05
9	<b>Net Profit/ (Loss) for the period from continuing operations (7-8)</b>	<b>5.63</b>	<b>45.92</b>	<b>(35.70)</b>	<b>10.22</b>
10	<b>Profit/ (Loss) from discontinuing operations</b>	-	-	-	-
11	<b>Tax expense of discontinuing operations</b>	-	-	-	-
12	<b>Profit/ (Loss) from discontinuing operations (after tax) (10-11)</b>	-	-	-	-
13	<b>Profit/ (Loss) for the period (9+12)</b>	<b>5.63</b>	<b>45.92</b>	<b>(35.70)</b>	<b>10.22</b>
14	<b>Earnings Per Share (Not Annualised)</b>				
	a) Basic (Rs.)	0.14	1.10	(0.86)	0.25
	b) Diluted (Rs.)	0.14	1.10	(0.86)	0.25



For and on behalf of the Board of Directors  
 YUG DECOR LIMITED

*Chandresh S. Saraswat*

Chandresh S. Saraswat  
 Chairman and Managing Director  
 DIN: 01475370

Place : Ahmedabad  
 Date: 12th November, 2022

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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 12th November, 2022
- 2 The Statutory Auditors have carried out a "Limited Review" of the above financials results for the six months ended 30th September 2022.
- 3 The Company is operating in single segment i.e. Speciality Chemicals-Adhesives and does not have any other identified reportable segment, so reporting as per Accounting Standard -17 (AS-17 Segment Reporting) issued by ICAI, is not applicable to the Company.
- 4 Figures of half year ended 31st March, 2022 are the balancing figures between the audited figures of year ended on 31st March,2022 and half year ended on 30th September, 2021.
- 5 As per MCA Notification No: G.S.R. 111 (E) 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.
- 6 The Authorised Share Capital of the Company has been raised up to Rs. 11 crores consisting of 1,10,00,000 Equity shares of Rs. 10 each with the approval of Shareholders in their meeting held on 20th September, 2022.
- 7 The Board of Directors approved the issue of 1 (One) Bonus Equity Share for every 2 (Two) Equity shares held by Equity Shareholders as on 'Record Date'. The Bonus issue of Equity Shares was approved by Shareholders in their AGM held on 20th September, 2022 and in-principale for the same was received on 21st September, 2022 subject to the other regulatory approvals, as may be required.
- 8 Figures pertaining to previous years/ period have been regrouped/ reworked/ 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  
YUG DECOR LIMITED



  
Chandresh S. Saraswat

Chairman and Managing Director

DIN: 01475370

Place : Ahmedabad

Date: 12th November, 2022

# YUG DECOR LIMITED

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## STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakh)

Particulars	As at 30/09/2022 Unaudited	As at 31/03/2022 Audited
<b>I. EQUITY AND LIABILITIES</b>		
1 Shareholders' funds	635.53	629.89
(a) Share Capital	416.98	416.98
(b) Reserves and Surplus	218.55	212.91
(c) Money Received against share warrants	-	-
2 Share Application money pending allotment	-	-
3 Non- Current Liabilities	186.18	157.47
(a) Long Term Borrowings	150.01	121.39
(b) Deferred Tax Liability (Net)	-	-
(c) Other Long Term Liabilities	16.02	15.61
(d) Long Term Provisions	20.15	20.47
4 Current Liabilities	888.77	737.61
(a) Short Term Borrowings	187.75	130.15
(b) Trade Payable		
Total outstanding dues to Micro and Small Enterprises	-	-
Total outstanding dues of creditors other than Micro and Small Enterprises	660.25	542.49
(c) Other Current Liabilities	38.49	64.49
(d) Short Term Provisions	2.28	0.48
<b>TOTAL</b>	<b>1,710.48</b>	<b>1,524.97</b>
<b>II. ASSETS</b>		
1 Non- Current Assets	275.00	274.02
(a) Property, Plant and Equipment		
i) Tangible Assets	250.50	242.06
ii) Intangible Assets	0.33	0.43
iii) Capital Work in Progress	-	-
iv) Intangible assets under development	-	-
(b) Non- Current Investment	-	-
(c) Deferred Tax Assets (Net)	14.96	14.93
(d) Long Term Loans and Advances	9.21	16.60
(e) Other Non- Current Assets	-	-
2 Current Assets	1,435.48	1,250.95
(a) Current Investments	-	-
(b) Inventories	234.94	176.55
(c) Trade Receivables	1,173.59	1,067.80
(d) Cash and Cash Equivalent	2.28	1.41
(e) Short Term Loans and Advances	24.67	5.19
(f) Other Current Assets	-	-
<b>TOTAL</b>	<b>1,710.48</b>	<b>1,524.97</b>

Place : Ahmedabad  
Date: 12th November, 2022



For and on behalf of the Board of Directors  
YUG DECOR LIMITED

*Chandresh S. Saraswat*

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Chairman and Managing Director  
DIN: 01475370

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## Cash Flow Statement for half year ended on 30/09/2022

Particulars	(Rs. In Lakh)	
	For the half year ended	For the year ended
	30-Sep-22	31-Mar-22
<b>A Cash flows from operating activities:</b>		
Net profit/ (Loss) before taxation and extraordinary items	7.53	13.74
Adjustments for:		
Depreciation and Amortisation	18.40	39.72
(Profit)/Loss on sale of assets [Net]	(0.17)	(0.24)
Interest income	(0.15)	(0.33)
Interest expenses	15.73	26.68
Bad debts written off	-	5.14
Provisions for employee benefits	(0.32)	0.66
Total	33.49	71.63
Operating profit before working capital changes	41.02	85.37
Adjustments for:		
[Increase]/ Decrease in Trade Receivables	(105.79)	(201.65)
[Increase]/ Decrease in Inventories	(58.40)	(37.63)
Decrease/ [Increase] in Short Term Loans and Advances	(19.47)	3.12
Decrease/ [Increase] in Long Term Loans and Advances	7.39	(8.19)
Increase/ [Decrease] in Trade Payables	117.76	110.25
Increase/ [Decrease] in Other Current Liabilities	(26.00)	31.07
Increase/ [Decrease] in Other Long Term Liabilities	0.40	(2.88)
Increase/ [Decrease] in Short Term Provision	1.80	(0.12)
Total	(82.31)	(106.03)
Cash generated from operations	(41.29)	(20.66)
Direct taxes paid [Net of refunds]	(1.93)	(3.16)
Net cash from operating activities	(43.22)	(23.82)
<b>B Cash flows from investing activities:</b>		
Sale/ [Purchase] of Fixed Assets (Net)	(26.55)	(12.91)
Interest received	0.15	0.33
Net cash from investing activities	(26.40)	(12.58)
<b>C Cash flows from financing activities:</b>		
Long Term Borrowings[Net]	28.62	(9.50)
Short Term Borrowings [Net]	57.60	65.44
Interest paid	(15.73)	(26.68)
Net cash used in financing activities	70.49	29.26
Net increase/ [decrease] in cash and cash equivalents	0.87	(7.14)
Cash and cash equivalents at the beginning	1.41	8.55
Cash and cash equivalents at the end	2.28	1.41
<b>Notes to the Cash Flow Statement</b>		
1 Cash Flow statement has been prepared by following Indirect method.		
2 All figures in brackets are outflows.		
3 Previous year's figures have been regrouped wherever necessary.		



For and on behalf of the Board of Directors  
YUG DECOR LIMITED

*Chandresh S. Saraswat*

Chandresh S. Saraswat  
Chairman and Managing Director

DIN: 01475370

Place : Ahmedabad  
Date: 12th November, 2022



Pankaj K. Shah Associates

Chartered Accountants

Pankaj Shah B. Com., F.C.A., A.C.S.

Dhaval Shah B. Com., A.C.A.

305 - 306, ADDOR AMBITION, BESIDES VIMAL HOUSE

NEAR LAKHUDI CIRCLE, NAVRANGPURA AHMEDABAD - 380 014

PH. : (079) 26562980 | M. : 9104949671 | E-mail : pshah2908@gmail.com

Independent Auditor's Review Report on the half year ended Financial Results of YUG DECOR LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

Limited Review Report to

The Board of Directors,  
Yug Decor Limited  
709-714, Sakar-V,  
B/h Natraj Cinema,  
Ashram Road, Ahmedabad- 380 009.

**Re:- Report on Financial Results for the Half year ended on 30<sup>th</sup> September, 2022**

We have reviewed the accompanying statement of unaudited Standalone Financial Results of M/s. Yug Decor Limited for the half year ended on 30<sup>th</sup> September, 2022 ("the Statement") and the Statement of Assets and Liabilities as on that date attached herewith, being submitted 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 Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the standard on review engagement (SRE) 2410, "Review of Interim Financial Information Performed by the 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.

Place : Ahmedabad  
Date : 12.11.2022



For, Pankaj K. Shah Associates  
Chartered Accountants  
FRN: 107352W

*Pankaj K. Shah*

Pankaj K. Shah  
Partner

(ICAI Mem. No. 34603)

UDIN:- 22034603BCXREH8312