



YUG DECOR LIMITED

Date: 29th October, 2021

To,
Dept. of Corporate Services,
BSE Limited
25th 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. 29th October, 2021, has inter-alia considered and approved the Unaudited Financial Results for the Half year ended on 30th September, 2021.

The Meeting of Board of Directors of the Company commenced at 3:00 P.M. and the meeting concluded at 4.25 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 30/09/2021


(Rs. In Lakh except per share data)

Sr. No.	Particulars	6 Months ended			Financial Year ended	
		30/09/2021	31/03/2021	30/09/2020	31/03/2021	31/03/2020
		(Unaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)
1	Revenue					
	Revenue From Operations	968.69	1,094.95	499.88	1,594.83	1,739.51
	Other Income	0.34	0.92	0.16	1.08	2.69
	Total Revenue	969.03	1,095.87	500.04	1,595.91	1,742.20
2	Expenses					
(a)	Cost of materials consumed	784.11	821.71	282.30	1,104.01	1,174.16
(b)	Purchase of stock-in-trade	4.04	23.80	10.04	33.84	7.66
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	8.01	(1.13)	6.11	4.98	4.68
(d)	Employees benefits expenses	111.76	113.06	94.82	207.88	247.21
(e)	Finance Costs	14.19	10.35	15.67	26.02	26.33
(f)	Depreciation and amortization expense	19.45	24.42	24.52	48.94	51.22
(g)	Other Expenses	75.31	101.05	53.88	154.93	150.29
	Total Expenses	1,016.87	1,093.26	487.34	1,580.60	1,661.55
3	Profit / (Loss) before exceptional Items (1-2)	(47.84)	2.61	12.70	15.31	80.65
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before extraordinary items and tax (3-4)	(47.84)	2.61	12.70	15.31	80.65
6	Extraordinary items	-	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	(47.84)	2.61	12.70	15.31	80.65
8	Tax expenses					
	a) Current Tax	-	5.75	5.13	10.88	6.05
	b) Deferred Tax	(12.14)	(5.56)	(1.93)	(7.49)	15.10
9	Net Profit/ (Loss) for the period from continuing operations (7-8)	(35.70)	2.42	9.50	11.92	59.50
10	Profit/ (Loss) from discontinuing operations	-	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-	-
12	Profit/ (Loss) from discontinuing operations (after tax) (10-11)	-	-	-	-	-
13	Profit/ (Loss) for the period (9+12)	(35.70)	2.42	9.50	11.92	59.50
14	Earnings Per Share (Not Annualised)					
	a) Basic (Rs.)	(0.86)	0.06	0.23	0.29	1.43
	b) Diluted (Rs.)	(0.86)	0.06	0.23	0.29	1.43

Place : Ahmedabad
Date: 29th October, 2021



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


Chandresh S. Saraswat
Chairman and Managing Director
DIN: 01475370

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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 29th October, 2021
- 2 The Statutory Auditors have carried out a "Limited Review" of the above financials results for the six months ended 30th September 2021.
- 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, 2021 are the balancing figures between the audited figures of year ended on 31st March,2021 and half year ended on 30th September, 2020.
- 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 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.

Place : Ahmedabad
Date: 29th October, 2021

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STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakh)

Particulars	As at 30/09/2021 Unaudited	As at 31/03/2021 Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds	584.66	620.36
(a) Share Capital	416.98	416.98
(b) Reserves and Surplus	167.68	203.38
(c) Money Received against share warrants	-	-
2 Share Application money pending allotment	-	-
3 Non- Current Liabilities	164.36	169.20
(a) Long Term Borrowings	126.21	130.90
(b) Deferred Tax Liability (Net)	-	-
(c) Other Long Term Liabilities	17.27	18.49
(d) Long Term Provisions	20.88	19.81
4 Current Liabilities	610.17	530.96
(a) Short Term Borrowings	-	45.16
(b) Trade Payable		
Total outstanding dues to Micro and Small Enterprises	-	-
Total outstanding dues of creditors other than Micro and Small Enterprises	559.87	432.23
(c) Other Current Liabilities	49.79	52.97
(d) Short Term Provisions	0.51	0.60
TOTAL	1,359.19	1,320.52
II. ASSETS		
1 Non- Current Assets	293.11	293.45
(a) Property, Plant and Equipment		
i) Tangible Assets	255.94	268.30
ii) Intangible Assets	0.64	0.76
iii) Capital Work in Progress	-	-
iv) Intangible assets under development	-	-
(b) Non- Current Investment	-	-
(c) Deferred Tax Assets (Net)	28.12	15.98
(d) Long Term Loans and Advances	8.41	8.41
(e) Other Non- Current Assets	-	-
2 Current Assets	1,066.08	1,027.07
(a) Current Investments	-	-
(b) Inventories	122.58	138.92
(c) Trade Receivables	933.69	871.29
(d) Cash and Cash Equivalents	1.83	8.55
(e) Short Term Loans and Advances	7.98	8.31
(f) Other Current Assets	-	-
TOTAL	1,359.19	1,320.52

For and on behalf of the Board of Directors
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Cash Flow Statement for half year ended on 30/09/2021

Particulars	(Rs. In Lakh)	
	For the half year ended	For the year ended
	30-Sep-21	31-Mar-21
A Cash flows from operating activities:		
Net profit/ (Loss) before taxation and extraordinary items	(47.84)	15.31
Adjustments for:		
Depreciation and Amortisation	19.45	48.95
(Profit)/Loss on sale of assets [Net]	(0.24)	-
Interest income	-	(0.14)
Interest expenses	14.19	26.02
Bad debts written off	0.17	15.84
Provisions for employee benefits	1.07	3.56
Total	34.64	94.23
Operating profit before working capital changes	(13.20)	109.54
Adjustments for:		
[Increase]/ Decrease in Trade Receivables	(62.57)	(79.18)
[Increase]/ Decrease in Inventories	16.34	(16.28)
Decrease/ [Increase] in Short Term Loans and Advances	0.33	(0.08)
Decrease/ [Increase] in Long Term Loans and Advances	-	0.06
Increase/ [Decrease] in Trade Payables	127.64	122.16
Increase/ [Decrease] in Other Current Liabilities	(3.18)	(4.37)
Increase/ [Decrease] in Other Long Term Liabilities	(1.22)	(7.24)
Increase/ [Decrease] in Short Term Provision	(0.09)	(58.60)
Total	77.25	(43.53)
Cash generated from operations	64.05	66.01
Direct taxes paid [Net of refunds]	-	(10.89)
Net cash from operating activities	64.05	55.12
B Cash flows from investing activities:		
Sale/ [Purchase] of Fixed Assets (Net)	(6.73)	(0.87)
Interest received	-	0.14
Net cash from investing activities	(6.73)	(0.73)
C Cash flows from financing activities:		
Long Term Borrowings[Net]	(4.69)	(20.31)
Short Term Borrowings [Net]	(45.16)	(10.27)
Interest paid	(14.19)	(26.02)
Net cash used in financing activities	(64.04)	(56.60)
Net increase/ [decrease] in cash and cash equivalents	(6.72)	(2.21)
Cash and cash equivalents at the beginning	8.55	10.76
Cash and cash equivalents at the end	1.83	8.55

Notes to the Cash Flow Statement

- 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: 29th October, 2021



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 30th September, 2021

We have reviewed the accompanying statement of unaudited Financial Results of M/s. **Yug Decor Limited** for the half year ended on **30th September, 2021** ("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.

For, Pankaj K. Shah Associates
Chartered Accountants

FRN: 107352W

Pankaj K. Shah
Pankaj K. Shah

Partner

(ICAI Mem. No. 34603)

Place : Ahmedabad
Date : 29.10.2021



UDIN:- 21034603AAAAVQ1110