



**YUG DECOR LIMITED**

Date:-November 13, 2018

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 30<sup>th</sup> September, 2018.**

**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 30<sup>th</sup> September, 2018.
2. Unaudited Half yearly results which has been reviewed by the Audit committee and approved by the Board at its meeting held today on 13<sup>th</sup> November, 2018.

This is for your information and record.

Yours Faithfully,

For, YUG DECOR LIMITED

  
Chandresh S. Saraswat  
Managing Director  
DIN: 01475370





**Limited Review Report**

To,  
The Board of Directors,  
**Yug Decor Limited**  
Office No. 709-714, 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 30<sup>th</sup> September, 2018 .**

We have reviewed the accompanying statement of unaudited Financial Results of M/s. Yug Decor Limited for the half year ended as on 30<sup>th</sup> September, 2018 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) 2410, 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  
ERN:- 103260W



*Pankaj Goenka*

CA Pankaj Goenka  
(Partner)  
Membership no. 110986

Date:- November 13, 2018  
Place:- Ahmedabad



# YUG DECOR LIMITED

(CIN: L24295GJ2003PLC042531)

Regd. Office : 709-714, SAKAR-V, B/H NATRAJ CINEMA, ASHRAM ROAD, AHMEDABAD, GUJARAT-380 009.  
Contact: +91 79 2658 0920, +91 79 4895 5109, e-mail: account@yugdecor.com, website: www.yugdecor.com

## STATEMENT OF UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30/09/2018

(Amount in Rs.)

Sr.	Particulars	Half Year Ended			Financial Year ended
		30/09/2018 Unaudited	30/09/2017 Unaudited	31/03/2018 Unaudited	31/03/2018 (Audited)
1	<b>Income</b>				
	Revenue From Operations	8,64,11,283	7,54,20,611	8,63,26,478	16,17,47,089
	Other Income	-	48,563	2,69,052	3,17,615
	<b>Total Income</b>	<b>8,64,11,283</b>	<b>7,54,69,174</b>	<b>8,65,95,530</b>	<b>16,20,64,704</b>
2	<b>Expences</b>				
(a)	Cost of materials consumed	6,88,69,013	5,43,90,559	5,33,28,459	10,77,19,018
(b)	Purchase of stock-in-trade	42,48,470	5,28,292	1,08,83,178	1,14,11,470
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(17,85,004)	(2,28,375)	7,26,818	4,98,443
(d)	Employees benefits expense	1,20,69,828	1,04,80,137	1,12,14,370	2,16,94,507
(e)	Finance Costs	18,66,275	9,94,704	8,48,825	18,43,529
(f)	Depreciation and amortization expense	26,22,676	8,31,620	14,82,123	23,13,743
(g)	Other Expenditure (Any item exceeding 10% of total expenses relating to continuing operations to be shown separately)	74,50,068	55,42,255	64,09,534	1,19,51,789
	<b>Total Expenses</b>	<b>9,53,41,326</b>	<b>7,25,39,192</b>	<b>8,48,93,307</b>	<b>15,74,32,499</b>
3	<b>Profit / (Loss) before exceptional Items</b>	<b>(89,30,043)</b>	<b>29,29,982</b>	<b>17,02,224</b>	<b>46,32,206</b>
4	Exceptional Items	-	-	-	-
5	<b>Profit / (Loss) before extraordinary items and tax</b>	<b>(89,30,043)</b>	<b>29,29,982</b>	<b>17,02,224</b>	<b>46,32,206</b>
	Extraordinary items	-	-	-	-
	<b>Profit/ (Loss) before tax</b>	<b>(89,30,043)</b>	<b>29,29,982</b>	<b>17,02,224</b>	<b>46,32,206</b>
6	Tax expenses	-	8,41,550	4,67,597	13,09,147
7	<b>Net Profit/ (Loss) for the period from continuing operations</b>	<b>(89,30,043)</b>	<b>20,88,432</b>	<b>12,34,627</b>	<b>33,23,059</b>
8	Other comprehensive income / (expenses)	-	-	-	-
	Tax expense of discontinuing operations	-	-	-	-
	<b>Profit/ (Loss) from discontinuing operations (after tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Profit/ (Loss) for the period</b>	<b>(89,30,043)</b>	<b>20,88,432</b>	<b>12,34,627</b>	<b>33,23,059</b>
10	<b>Earnings Per Share (after extraordinary items) (Not Annualised)</b>				
	a) Basic (Rs.)	(2.14)	0.54	0.29	0.83
	b) Diluted (Rs.)	(2.14)	0.54	0.29	0.83

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



*Chandresh S. Saraswat*  
Chandresh S. Saraswat  
Managing Director  
DIN: 01475370

Date : 13th November, 2018  
Place : AHMEDABAD

**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 13th November, 2018
- 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 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.
- 4 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.

Date : 13th November, 2018  
Place : Ahmedabad



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

  
Chandresh S. Saraswat  
Managing Director  
DIN: 01475370



# YUG DECOR LIMITED

(CIN: L24295GJ2003PLC042531)

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Contact: +91 79 2658 0920, +91 79 4895 5109, e-mail: account@yugdecor.com, website:

## STATEMENT OF ASSETS AND LIABILITIES AS ON SEPTEMBER 30, 2018

(Amount in Rs.)

Particulars	As On 30/09/2018 Unaudited	As on 31/03/2018 Audited
<b>I. EQUITY AND LIABILITIES</b>		
1 Shareholders' funds	5,75,66,113	6,64,96,156
(a) Share Capital	4,16,97,660	4,16,97,660
(b) Reserves and Surplus	1,58,68,453	2,47,98,496
(c) Money Received against share warrants		
2 Share Application money pending allotment	-	-
3 Non- Current Liabilities	1,75,91,686	1,78,10,818
(a) Long Term Borrowings	1,44,55,627	1,51,34,676
(b) Deferred Tax Liability (Net)	-	-
(c) Other Long Term Liabilities	16,48,589	13,26,992
(d) Long Term Provisions	14,87,470	13,49,150
4 Current Liabilities	5,92,76,537	4,18,69,016
(a) Short Term Borrowings	2,05,45,630	99,97,984
(b) Trade Payable		
Total outstanding dues to Micro and Small Enterprises	-	-
Total outstanding dues of creditors other than Micro and Small Enterprises	3,45,10,815	2,69,95,658
(c) Other Current Liabilities	42,20,092	48,75,374
(d) Short Term Provisions	-	-
<b>TOTAL</b>	<b>13,44,34,336</b>	<b>12,61,75,990</b>
<b>II. ASSETS</b>		
1 Non- Current Assets	3,58,16,014	3,88,02,348
(a) Fixed Assets		
i) Tangible Assets	3,43,67,402	3,70,63,806
ii) Intangible Assets	8,402	10,252
iii) Capital Work in Progress	-	-
(b) Non- Current Investment	-	-
(c) Deferred Tax Assets (Net)	3,36,287	3,36,287
(d) Long Term Loans and Advances	11,03,923	13,92,003
(e) Other Non- Current Assets	-	-
2 Current Assets	9,86,18,322	8,73,73,642
(a) Current Investments	-	-
(b) Inventories	1,71,16,167	1,23,59,130
(c) Trade Receivables	7,78,42,246	7,34,58,942
(d) Cash and Cash Equivalents	18,87,400	2,67,149
(e) Short Term Loans and Advances	17,72,509	12,88,421
(f) Other Current Assets	-	-
<b>TOTAL</b>	<b>13,44,34,336</b>	<b>12,61,75,990</b>

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



*Chandresh S. Saraswat*  
Chandresh S. Saraswat  
Managing Director  
DIN: 01475370

Date : 13th November, 2018

Place : Ahmedabad