



YUG DECOR LIMITED

Date:- 28th May, 2018

To,
Dept. of Corporate Services,
Bombay Stock Exchange Ltd.
25th Floor, Phiroze Jeejeebhoy Tower,
Dalal Street, Fort,
Mumbai – 400 001.

Dear Sir/ Madam,

Security ID: YUG/ Security Code:540550

Sub:- Submission of Audited Financial Results for the Quarter and Year Ended on 31st March, 2018.

Please take note that the Board of Directors of the Company at its meeting held today i.e. 28th May, 2018, has approved the Audited Financial Results for the quarter and year ended as on 31st March 2018.

Pursuant to Regulation 33 of SEBI (Listing Regulations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following documents namely:-

1. Audited Financial Results for the quarter and year ended on 31st March, 2018.
2. Statutory Auditor's Report for the year ended as on 31st March, 2018.
3. Declaration under regulation 33(3) (d) of SEBI (LODR) Regulations, 2015 on the Financial Results submitted for 31st March, 2018.

The Meeting of Board of Directors of the Company commenced at 03:00 P.M. and the meeting concluded at 5:45 P.M.

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

Thanking You,

For, Yug Decor Limited

Dashang Manharlal Khatri



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



Auditor's Report on Financial Results of **Yug Decor Limited** Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

To
Board of Directors of
Yug Decor Limited

We have audited the financial results of **M/s Yug Decor Limited** ("the Company") for the year ended **31st March, 2018**, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This 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 related financial statements which is in accordance with the Accounting Standard prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) give a true and fair view in conformity with the aforesaid Accounting Standards and other accounting principles generally accepted in India of the net profit and other financial information for the year ended 31st March, 2018.

For, P. D. Goinka & Co.
Chartered Accountants
FRN: 103260W

CA Pankaj Goenka
(Partner)

Membership No. : 110986

Place: Ahmedabad
Date: 28th May 2018



YUG DECOR LIMITED

(Formerly known as YUG DECOR PRIVATE 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 ASSETS AND LIABILITIES AS ON 31.03.2018

Particulars	As on 31/03/2018 Audited	As on 31/03/2017 Audited
(Amount in Rs.)		
I. EQUITY AND LIABILITIES		
1 Shareholders' funds	6,64,96,156	3,62,64,826
(a) Share Capital	4,16,97,660	3,06,17,660
(b) Reserves and Surplus	2,47,98,496	56,47,166
(c) Money Received against share warrants		
2 Share Application money pending allotment	-	-
3 Non- Current Liabilities	1,78,10,818	44,02,527
(a) Long Term Borrowings	1,51,34,676	25,57,395
(b) Deferred Tax Liability (Net)	-	-
(c) Other Long Term Liabilities	13,26,992	8,83,976
(d) Long Term Provisions	13,49,150	9,61,156
4 Current Liabilities	4,18,69,016	5,92,07,277
(a) Short Term Borrowings	99,97,984	2,60,88,879
(b) Trade Payable		
Total outstanding dues to Micro and Small Enterprises	-	-
Total outstanding dues of creditors other than Micro and Small Enterprises	2,69,95,658	2,79,78,743
(c) Other Current Liabilities	48,75,374	43,22,314
(d) Short Term Provisions	-	8,17,341
TOTAL	12,61,75,990	9,98,74,630
II. ASSETS		
1 Non- Current Assets	3,88,02,348	87,66,013
(a) Fixed Assets		
i) Tangible Assets	3,70,63,806	72,41,928
ii) Intangible Assets	10,252	16,952
iii) Capital Work in Progress	-	-
(b) Non- Current Investment	-	-
(c) Deferred Tax Assets (Net)	3,36,287	5,03,960
(d) Long Term Loans and Advances	13,92,003	10,03,173
(e) Other Non- Current Assets	-	-
2 Current Assets	8,73,73,642	9,11,08,617
(a) Current Investments	-	-
(b) Inventories	1,23,59,130	1,11,15,648
(c) Trade Receivables	7,34,58,942	6,36,62,561
(d) Cash and Cash Equivalents	2,67,149	1,35,04,066
(e) Short Term Loans and Advances	12,88,421	6,19,844
(f) Other Current Assets	-	22,06,498
TOTAL	12,61,75,990	9,98,74,630

For, P.D.GOINKA & CO
FRN- 103260W
CHARTERED ACCOUNTANTS



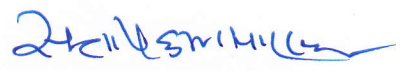
CA Pankaj Goenka
Partner
M. No. 110986
Place : AHMEDABAD
Date : 28th May , 2018



For and on behalf of the Board of Directors



Chandresh S. Saraswat
Managing Director
DIN: 01475370



Santosh Kumar Saraswat
Director
DIN: 00236008



Dashang M. Khatri
Company Secretary
Place : AHMEDABAD



Lokeshkumar Edival
Chief Financial Officer

YUG DECOR LIMITED

(Formerly known as YUG DECOR PRIVATE 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

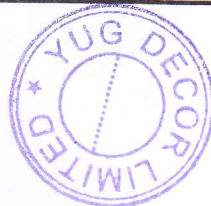
STATEMENT OF FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 31/03/2018

(Amount in Rs.)

Sr. No.	Particulars	6 Months ended		Financial Year ended	
		31/03/2018	30/09/2017	31/03/2018	31/03/2017
		(Audited)	(Unaudited)	(Audited)	(Audited)
1	Income				
	Revenue From Operations	8,63,26,478	7,54,20,611	16,17,47,089	16,73,89,291
	Other Income	2,69,052	48,563	3,17,615	4,53,127
	Total Income	8,65,95,530	7,54,69,174	16,20,64,704	16,78,42,418
2	Expences				
(a)	Cost of materials consumed	5,33,28,459	5,43,90,559	10,77,19,018	10,57,60,650
(b)	Purchase of stock-in-trade	1,08,83,178	5,28,292	1,14,11,470	1,74,25,701
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	7,26,818	(2,28,375)	4,98,443	(14,97,424)
(d)	Employees benefits expenses	1,12,14,370	1,04,80,137	2,16,94,507	1,99,42,373
(e)	Finance Costs	8,48,824	9,94,704	18,43,528	39,04,323
(f)	Depreciation and amortization expense	14,82,122	8,31,620	23,13,742	16,50,384
(g)	Other Expenditure (Any item exceeding 10% of total expenses relating to continuing operations to be shown separately)	64,09,534	55,42,255	1,19,51,789	1,61,04,016
	Total Expenses	8,48,93,305	7,25,39,192	15,74,32,497	16,32,90,023
3	Profit / (Loss) before exceptional Items	17,02,224	29,29,982	46,32,206	45,52,396
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before extraordinary items and tax	17,02,224	29,29,982	46,32,206	45,52,396
	Extraordinary items	-	-	-	-
	Profit/ (Loss) before tax	17,02,224	29,29,982	46,32,206	45,52,396
6	Tax expenses	4,67,597	8,41,550	13,09,147	14,18,436
7	Net Profit/ (Loss) for the period from continuing operations	12,34,627	20,88,432	33,23,059	31,33,960
8	Other comprehensive income / (expenses)	-	-	-	-
	Tax expense of discontinuing operations	-	-	-	-
	Profit/ (Loss) from discontinuing operations (after tax)	-	-	-	-
9	Profit/ (Loss) for the period	12,34,627	20,88,432	33,23,059	31,33,960
10	Earnings Per Share (after extraordinary items) (Not Annualised)				
	a) Basic (Rs.)	0.30	0.54	0.83	1.21
	b) Diluted (Rs.)	0.30	0.54	0.83	1.21

For and on behalf of the Board of Directors

For, P.D.GOINKA & CO
FRN- 103260W
CHARTERED ACCOUNTANTS



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

Santosh Kumar Saraswat
Santosh Kumar Saraswat
Director
DIN: 00236008

CA Pankaj Goenka
CA Pankaj Goenka
Partner
M. No. 110986
Place : AHMEDABAD
Date : 28th May , 2018



Dashang M. Khatri
Dashang M. Khatri
Company Secretary
Place : AHMEDABAD
Date : 28th May , 2018

Lokeshkumar Edival
Lokeshkumar Edival
Chief Financial Officer

YUG DECOR LIMITED


(Formerly known as YUG DECOR PRIVATE 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

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 28th May, 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 The Company has issued and allotted 11,08,000 shares having face value Rs. 10 at Rs. 26 through initial public offer during the year.
- 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 on 31st March, 2017, hence they are not reported.
- 6 Figures of 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, P.D.GOINKA & CO
FRN- 103260W
CHARTERED ACCOUNTANTS


CA Pankaj Goenka
Partner
M. No. 110986




Place : Ahmedabad
Date : 28th May , 2018





For and on behalf of the Board of Directors


Chandresh S. Saraswat
Managing Director
DIN: 01475370


Dashang M. Khatri
Company Secretary

Place : Ahmedabad
Date : 28th May , 2018


Santosh Kumar Saraswat
Director
DIN: 00236008


Lokeshkumar Edival
Chief Financial Officer

DECLARATION

In Compliance with regulation 33(3) (d) of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016; we hereby declare that the Statutory Auditors of the Company have issued Audit Report with unmodified opinion in respect of Audited Financial Results for the financial Year ended on 31stMarch, 2018.

FOR, YUG DECOR LIMITED



(Chandresh S. Saraswat)

Managing Director

DIN :01475370

Address:

Flat No: 7, Abhikram,

27, Inkilab Society,

Gulbai Tekra, Ahmedabad-380015.

