

Date: 13th November, 2019

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: Unaudited Financial Results for the Half year ended on 30th September, 2019

Kindly take note that the Board of Directors of the Company, at their Meeting held today on Wednesday, 13th November, 2019, has approved the Unaudited Financial Results for the Half year ended on 30th September, 2019.

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the following:

- a) Copy of Unaudited Financial Results of the Company for the Half year ended on 30th September, 2019 along with the Statement of Assets and Liabilities and Cash Flow Statement.
- b) Limited Review Report for the Half year ended on 30<sup>th</sup> September, 2019.

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

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

Thanking You,

For Yug Decor Limited

Barkha Lakhani

Company Secretary & Compliance Officer

Membership No.: A56854

Encl: As above

CIN: L24295GJ2003PLC042531

Regd. Office: 709-714, Sakar-V, B/h. Old Natraj Cinema, Ashram Road, Ahmedabad - 380 009, 🚺 +91 079 26580920, +91 079 4895 5109

Gujarat, INDIA.

account@yugdecor.com

www.yugdecor.com

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 30/09/2019

(Rs. In Lakh)

		6 Months and d					
Sr.	Particulars	6 Months ended 30/09/2019 31/03/2019 30/09/2018			Financial Year ended		
No.		(Unaudited)	(Audited)				
1	Income	(Onaudited)	(Audited)	(Unaudited)	(Audited)	(Audited)	
	Revenue From Operations	846.16	041.60	06437			
	Other Income	400	841.60	864.11	1,705.71	1,617.47	
	Total Revenue	1.05	0.63	NAME OF THE PERSON OF THE PERS	0.63	3.18	
2	Expences	847.21	842.23	864.11	1,706.34	1,620.65	
	Cost of materials consumed	**	7				
		566.87	593.84	688.69	1,282.53	1,077.19	
	Purchase of stock-in-trade	=	16.13	42.48	58.61	114.11	
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	4.31	7.05	(17.85)	(10.80)	4.98	
	Employees benefits expenses	124.74	105.37	120.70	226.07	216.95	
18.8	Finance Costs	14.05	19.06	18.66	37.72	18.44	
(f)	Depreciation and amortization expense	20.61	26.10	26.23	52.33	23.14	
(g)	Other Expenditure	73.63	63.25	74.50	137.74	119.52	
	Total Expenses	804.21	830.80	953.41	1,784.20	1,574.33	
3	Profit / (Loss) before exceptional Items (1-2)	43.00	11.43	(89.30)	(77.86)	46.32	
4	Exceptional Items	_		(03.30)	(77:00)	40.32	
. 5	Profit / (Loss) before extraordinary items and tax (3-4)	43.00	11.43	(89.30)	(77.86)	46.32	
6	Extraordinary items	-	_	_	_	_	
7	Profit/ (Loss) before tax (5-6)	43.00	11.43	(89.30)	(77.86)	46.32	
8	Tax expenses		_	(00.00)	(77.00)	40.32	
	a) Current Tax	-		_	_	11.41	
	b) Deferred Tax	11.21	(20.24)		(20.24)	1.68	
	Net Profit/ (Loss) for the period from continuing operations (7-8)	31.79	31.67	(89.30)	(57.62)	33.23	
	Profit/ (Loss) from discontinuing	- 1	-		-	5	
11	Tax expense of discontinuing operations	-	1. 12		_	_	
	Profit/ (Loss) from discontinuing operations (after tax) (10-11)	-	.=	-	-	-	
13	Profit/ (Loss) for the period (9+12)	31.79	31.67	(89.30)	(57.62)	33.23	
	Earnings Per Share (after extraordinary items) (Not Annualised)		3 -		(-7.02)	33.23	
	a) Basic (Rs.)	0.76	0.76	(2.14)	(1.38)	0.83	
	b) Diluted (Rs.)	0.76	0.76	(2.14)	(1.38)	0.83	

Place : Ahmedabad

Date: 13th November, 2019



For and on behalf of the Board of Directors

YUG DECOR LIMITED

Chandresh S. Saraswat Managing Director DIN: 01475370

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:**

- 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, 2019
- 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.
- Figures of half year ended 31st March, 2019 are the balancing figures between the audited figures of year ended on 31st March, 2019 and half year ended on 30th September, 2018.
- 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.
- 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

Managing Director DIN: 01475370

Place : Ahmedabad

Date: 13th November, 2019



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# STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakh)

· ·	ē. ===	(RS. In Lakii)
Particulars	As on	As on
Tutticalars	30/09/2019	31/03/2019
	Unaudited	Audited
EQUITY AND LIABILITIES		
1 Shareholders' funds	639.11	607.33
(a) Share Capital	416.98	416.98
(b) Reserves and Surplus	222.13	190.35
(c) Money Received against share warrants	-	<del>□</del>
2 Share Application money pending allotment	-	-
	192.33	167.55
3 Non- Current Liabilities	156.71	137.67
(a) Long Term Borrowings	150.71	
(b) Deferred Tax Liability (Net)	20.04	16.50
(c) Other Long Term Liabilities	15.58	13.38
(d) Long Term Provisions		405.00
4 Current Liabilities	447.76	405.32 128.53
(a) Short Term Borrowings	51.89	120.5.
(b) Trade Payable		_
Total outstanding dues to Micro and Small Enterpris	ses	
Total outstanding dues of creditors other than	315.71	238.8
Micro and Small Enterprises	80.16	37.9
(c) Other Current Liabilities	- 00.10	
(d) Short Term Provisions		
TOTAL	1,279.20	1,180.2
I. ASSETS	7-	
	374.37	350.2
<ul><li>1 Non- Current Assets</li><li>(a) Property, Plant and Equipment</li></ul>		
i) Tangible Assets	353.40	318.0
ii) Intangible Assets	0.04	0.0
iii) Capital Work in Progress		-
iv) Intangible assets under development	-	-
(b) Non- Current Investment		22.0
(c) Deferred Tax Assets (Net)	12.39	
(d) Long Term Loans and Advances	8.54	8.5
(e) Other Non- Current Assets	, e	-
2 Current Assets	904.83	829.9
(a) Current Investments	-	2.5
(b) Inventories	120.52	
(c) Trade Receivables	768.83	" 1 100 A
(d) Cash and Cash Equivalents	2.81	
(e) Short Term Loans and Advances	12.67	8.
(f) Other Current Assets	1.070.00	1 100
TOTAL	1,279.20	1,180.

Place: Ahmedabad

Date: 13th November, 2019



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

Chandresh S. Saraswat Managing Director

DIN: 01475370

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

Cash Flow Statement for half year ended on 30/09/2019

A Cash flows from operating activities:  Net profit before taxation and extraordinary items Adjustments for:  Depreciation and Amortisation (Profit)/Loss on sale of assets [Net] (Interest income (Interest expenses Bad debts written off Provisions for employee benefits  Total Operating profit before working capital changes Adjustments for:  [Increase]/ Decrease in Trade Receivables [Increase]/ Decrease in Inventories Increase/ [Decrease] in Short Term Advances Increase/ [Decrease] in Trade Payables Increase/ [Decrease] in Other Current Liabilities Increase/ [Decrease] in Short Term Provision Total  Cash generated from operations Direct taxes paid [Net of refunds] Net cash from investing activities Sale/ [Purchase] of Fixed Assets (Net) Net cash from investing activities Long Term Borrowings [Net] Net cash from investing activities Short Term Borrowings [Net] Net cash from investing activities Cash generated from operating activities Long Term Borrowings [Net] Net cash from investing activities Cash generated from operating activities Long Term Borrowings [Net] Net cash from investing activities Cash encreased in Cash encounter and cash equivalents Cash encreased in Cash and cash equivalents Cash encounter and cash equivalents Cash enco	Particulars			(Rs. In Lakh)
A Cash flows from operating activities:  Net profit before taxation and extraordinary items Adjustments for:  Depreciation and Amortisation (Profit)/Loss on sale of assets [Net] (Interest expenses Interest expenses Bad debts written off Provisions for employee benefits  Total  Operating profit before working capital changes Adjustments for:  [Increase]/ Decrease in Trade Receivables Increase]/ Decrease in Inventories Increase/ [Decrease] in Short Term Advances Increase/ [Decrease] in Trade Payables Increase/ [Decrease] in Other Current Liabilities Increase/ [Decrease] in Other Current Liabilities Increase/ [Decrease] in Other Current Liabilities Increase/ [Decrease] in Short Term Provision Total  Cash generated from operations Direct taxes paid [Net of refunds] Net cash from investing activities  B Cash flows from investing activities  Cash flows from investing activities Long Term Borrowings [Net] Net cash rom investing activities  Net cash uncentaged in Cash and cash equivalents  Net increase/ [decrease] in Cash and cash equivalents  Net increase/ [decrease] in cash and cash equivalents  Cash decrease in Cash and cash equivalents  Net increase/ [decrease] in cash and cash equivalents  Cash decrease in Cash and cash equivalents  Cash and cash equival		For the half y	year ended	For the year ended
Net profit before taxation and extraordinary items	A C. I. C.	30-Sep-19	30-Sep-18	31-Mar-19
Depreciation and Amortisation (Profit)/Loss on sale of assets [Net] (0.02) - 0.0 (0.19) (1.00) - 0.0 (0.19) (1.00) (1.0	Net profit before taxation and extraordinary items	43.00	(89.30)	(77.87)
(Profit)/Loss on sale of assets [Net]       (0.02)       -       0.0.2         Interest income       (0.19)       -       (0.3         Interest expenses       14.05       18.66       37.7         Bad debts written off       1.09       1.63       0.3         Provisions for employee benefits       2.19       1.38       (0.1         Total       37.73       47.90       90.1         Operating profit before working capital changes       80.73       (41.40)       12.2         Adjustments for:       [Increase]/ Decrease in Trade Receivables       (60.20)       (45.46)       24.5         [Increase]/ Decrease in Inventories       (10.51)       (47.57)       13.5         Decrease/ [Increase] in Short Term Advances       (4.02)       (4.85)       4.2         Increase/ [Decrease] in Other Current Liabilities       75.15       (31.1         Increase/ [Decrease] in Other Long Term Liabilities       3.54       3.22       3.2         Increase/ [Decrease] in Short Term Provision       -       -       -         Total       47.89       (23.18)       9.0         Cash generated from operations       128.62       (64.58)       21.3         B Cash flows from investing activities:       128.62	CONTRACTOR	20.61	26.23	E0 22
Interest income			20.23	
Interest expenses   14.05   18.66   37.7     Bad debts written off   1.09   1.63   0.3     Provisions for employee benefits   2.19   1.38   (0.1     Total   37.73   47.90   90.1     Operating profit before working capital changes   80.73   (41.40)   12.2     Adjustments for:   [Increase]/ Decrease in Trade Receivables   (60.20)   (45.46)   24.5     [Increase]/ Decrease in Inventories   (10.51)   (47.57)   13.5     Decrease/ [Increase] in Short Term Advances   (4.02)   (4.85)   4.2     Decrease/ [Increase] in Interest Payables   76.90   75.15   (31.1     Increase/ [Decrease] in Other Current Liabilities   42.18   (6.55)   (10.7     Increase/ [Decrease] in Other Long Term Liabilities   3.54   3.22   3.2     Increase/ [Decrease] in Short Term Provision   47.89   (23.18)   9.0     Cash generated from operations   128.62   (64.58)   21.3     Direct taxes paid [Net of refunds]   -			_	
Bad debts written off	Interest expenses		18.66	
Total   37.73   47.90   90.1			88 SAN TO THE REAL PROPERTY.	0.30
Operating profit before working capital changes Adjustments for:   (Increase)/ Decrease in Trade Receivables   (60.20)	Provisions for employee benefits		With the second of	(0.11)
Operating profit before working capital changes Adjustments for:  [Increase]/ Decrease in Trade Receivables [Increase]/ Decrease in Inventories  Decrease/ [Increase] in Short Term Advances Decrease/ [Increase] in Long Term Advances Increase/ [Decrease] in Trade Payables Increase/ [Decrease] in Trade Payables Increase/ [Decrease] in Other Current Liabilities Increase/ [Decrease] in Other Long Term Liabilities Increase/ [Decrease] in Other Long Term Liabilities Increase/ [Decrease] in Short Term Provision Total  Cash generated from operations Direct taxes paid (Net of refunds) Net cash from investing activities:  Sale/ [Purchase] of Fixed Assets (Net) Interest received Net cash from investing activities  Cash flows from financing activities  Cash flows from financing activities  Cash flows from financing activities  Cash flows from investing activities  Cash flows from investing activities  Cash flows from financing activities  Cash and cash activities  (71.64)  Ret cash used in financing activities  Cash and cash equivalents  Cash and	Total	37.73	47.00	00.11
Adjustments for:  [Increase]/ Decrease in Trade Receivables [Increase]/ Decrease in Inventories Decrease/ [Increase] in Short Term Advances Decrease/ [Increase] in Long Term Advances Decrease/ [Decrease] in Trade Payables Increase/ [Decrease] in Other Current Liabilities Increase/ [Decrease] in Other Current Liabilities Increase/ [Decrease] in Other Long Term Liabilities Increase/ [Decrease] in Other Long Term Liabilities Increase/ [Decrease] in Short Term Provision Total Cash generated from operations Direct taxes paid [Net of refunds]  B Cash flows from investing activities Sale/ [Purchase] of Fixed Assets (Net) Interest received Net cash from investing activities  Cash flows from investing activities  Cash flows from financing activities  Net increase/ [decrease] in cash and cash equivalents  Cash and cash equivalents  Long Term Borrowings [Net]  Net increase/ [decrease] in cash and cash equivalents  Cash and cash equivalents  Long Term Borrowings activities  Long Term Borrowings [Net]  Net increase/ [decrease] in cash and cash equivalents  Long Term equivalents at the hardent activate and cash equivalents  Long Term equivalents at the hardent activate and cash equivalents  Long Term equivalents at the hardent activate and cash equivalents  Long Term equ	Operating profit before working capital changes			
Increase  Decrease in Inventories   (10.51) (47.57)   13.5     Decrease/ [Increase] in Short Term Advances   (4.02) (4.85)   4.25     Decrease/ [Increase] in Long Term Advances   2.88   5.3     Increase/ [Decrease] in Trade Payables   76.90   75.15   (31.1     Increase/ [Decrease] in Other Current Liabilities   42.18   (6.55)   (10.7     Increase/ [Decrease] in Other Long Term Liabilities   3.54   3.22   3.2     Increase/ [Decrease] in Short Term Provision   70tal   47.89   (23.18)   9.0     Cash generated from operations   128.62   (64.58)   21.3     Direct taxes paid [Net of refunds]   -	Adjustments for:	, , , , , , , , , , , , , , , , , , , ,	(11.10)	12.24
[Increase] / Decrease in Inventories		(60.20)	(45.46)	24.57
Decrease   [Increase] in Short Term Advances   Decrease   [Increase] in Long Term Advances   2.88   5.3     Increase   [Decrease] in Trade Payables   76.90   75.15   (31.1     Increase   [Decrease] in Other Current Liabilities   42.18   (6.55)   (10.7     Increase   [Decrease] in Other Long Term Liabilities   3.54   3.22   3.2     Increase   [Decrease] in Short Term Provision   -			Set Composition and Action	13.58
Decrease   [Increase   in Long Term Advances   1	Decrease/ [Increase] in Short Term Advances	3	28 CAR 900000000	4.24
Increase/ [Decrease] in Trade Payables   76.90   75.15   (31.1     Increase/ [Decrease] in Other Current Liabilities   42.18   (6.55)   (10.7     Increase/ [Decrease] in Other Long Term Liabilities   3.54   3.22   3.2     Increase/ [Decrease] in Short Term Provision   -   -     Total   47.89   (23.18)   9.0     Cash generated from operations   128.62   (64.58)   21.3     Direct taxes paid [Net of refunds]   -   -       Net cash from operating activities   128.62   (64.58)   21.3     B Cash flows from investing activities:   Sale/ [Purchase] of Fixed Assets (Net)   (55.89)   0.75   0.2     Interest received   0.19   -   0.1     Net cash from investing activities   (55.70)   0.75   0.3     C Cash flows from financing activities:   19.04   (6.79)   (13.6     Short Term Borrowings [Net]   19.04   (6.79)   (13.6     Short Term Borrowings [Net]   (76.63)   105.48   28.5     Interest paid   (14.05)   (18.66)   (37.7     Net cash used in financing activities   (71.64)   80.03   (22.80     Cash and cash equivalents at the heart rate.		-	- English and the second secon	5.38
Increase   Decrease   In Other Current Liabilities   42.18   (6.55)   (10.7		76.90	75.15	(31.15)
Increase   [Decrease] in Other Long Term Liabilities   3.54   3.22   3.25     Increase   [Decrease] in Short Term Provision       Total   47.89   (23.18)   9.0     Cash generated from operations   128.62   (64.58)   21.3     Direct taxes paid [Net of refunds]       Net cash from operating activities   128.62   (64.58)   21.3     B Cash flows from investing activities:   128.62   (64.58)   21.3     B Cash flows from investing activities:   128.62   (64.58)   21.3     Interest received   0.19   -   0.1     Net cash from investing activities   (55.70)   0.75   0.3     C Cash flows from financing activities:   19.04   (6.79)   (13.6     Short Term Borrowings [Net]   19.04   (6.79)   (13.6     Interest paid   (14.05)   (18.66)   (37.77     Net cash used in financing activities   (71.64)   80.03   (22.88     Net increase   [decrease] in cash and cash equivalents   1.28   16.20   (1.16     Cash and cash equivalen	Increase/ [Decrease] in Other Current Liabilities	42.18	VI SANTO-SANTASO	(10.77)
Total	Increase/ [Decrease] in Other Long Term Liabilities	3.54	-	3.23
Cash generated from operations Direct taxes paid [Net of refunds] Net cash from operating activities  B Cash flows from investing activities: Sale/ [Purchase] of Fixed Assets (Net) Interest received Net cash from investing activities:  C Cash flows from financing activities: Long Term Borrowings[Net] Short Term Borrowings [Net] Interest paid Net cash used in financing activities Net increase/ [decrease] in cash and cash equivalents  C Cash and cash equivalents at the hearing in the cash and cash equivalents  128.62 (64.58) 128.62 (64.58) 21.3 (55.89) 0.75 0.2 (55.70) 0.75 0.3 (75.63) 105.48 28.5 (14.05) (18.66) (37.77 (71.64) 80.03 (22.88) (71.64) 80.03 (22.88) (14.05) (15.00) (13.60) (17.64) 80.03 (22.88) (17.64) 80.03 (22.88) (17.64) 80.03 (22.88) (17.64) 80.03 (22.88) (17.64) 80.03 (22.88) (17.64) 80.03		-	-	-
Cash generated from operations Direct taxes paid [Net of refunds] Net cash from operating activities  B Cash flows from investing activities: Sale/ [Purchase] of Fixed Assets (Net) Interest received Net cash from investing activities  C Cash flows from financing activities: Long Term Borrowings[Net] Short Term Borrowings [Net] Interest paid Net cash used in financing activities Net increase/ [decrease] in cash and cash equivalents  C Cash and cash equivalents at the hearing in		47.89	(23.18)	9.08
Net cash from operating activities  B Cash flows from investing activities:  Sale/ [Purchase] of Fixed Assets (Net) Interest received Net cash from investing activities  C Cash flows from financing activities:  Long Term Borrowings[Net] Short Term Borrowings [Net] Interest paid Net cash used in financing activities  Net increase/ [decrease] in cash and cash equivalents  128.62 (64.58) 21.3  (55.89) 0.75 0.2 (55.70) 0.75 0.3 (55.70) 0.75 0.3 (75.63) 19.04 (6.79) (13.66) (37.77 (71.64) 80.03 (22.88) 16.20 (11.64)		128.62	(64.58)	21.32
Cash flows from investing activities:   Sale/ [Purchase] of Fixed Assets (Net)   (55.89)   0.75   0.2     Interest received   0.19   - 0.1     Net cash from investing activities   (55.70)   0.75   0.3     C Cash flows from financing activities:   Long Term Borrowings[Net]   19.04   (6.79)   (13.6     Short Term Borrowings [Net]   (76.63)   105.48   28.5     Interest paid   (14.05)   (18.66)   (37.7     Net cash used in financing activities   (71.64)   80.03   (22.8     Net increase/ [decrease] in cash and cash equivalents   1.28   16.20   (1.14     Cash and cash equivalents at the hadrigation   (1.14     Cash and cash equivalents		-	i≌:	s
Sale/ [Purchase] of Fixed Assets (Net)   (55.89)   0.75   0.2     Interest received   0.19   - 0.1     Net cash from investing activities   (55.70)   0.75   0.3     C Cash flows from financing activities:		128.62	(64.58)	21.32
Interest received   0.19   - 0.1         Net cash from investing activities   (55.70)   0.75   0.3       C   Cash flows from financing activities:		(55.00)		
Net cash from investing activities   (55.70)   0.75   0.3			0.75	0.25
C Cash flows from financing activities:  Long Term Borrowings[Net] Short Term Borrowings [Net] Interest paid Net cash used in financing activities Net increase/ [decrease] in cash and cash equivalents  Cash and cash equivalents at the horizontal street and cash equivalents  Cash and cash equivalents at the horizontal street and cash equivalents  Cash and cash equivalents at the horizontal street and cash equivalents  Cash and cash equivalents at the horizontal street and cash equivalents  Cash and cash equivalents at the horizontal street and cash equivalents at the street and cash equivalent				0.14
Long Term Borrowings[Net]   19.04   (6.79)   (13.6     Short Term Borrowings [Net]   (76.63)   105.48   28.5     Interest paid   (14.05)   (18.66)   (37.7     Net cash used in financing activities   (71.64)   80.03   (22.8     Net increase/ [decrease] in cash and cash equivalents   1.28   16.20   (1.14     Cash and cash equivalents at the hadinal results   1.28   16.20   (1.14     Cash and cash equivalents   1.28   (1.14     Ca		(55.70)	0.75	0.39
Short Term Borrowings [Net]   (76.63)   105.48   28.5     Interest paid   (14.05)   (18.66)   (37.77     Net cash used in financing activities   (71.64)   80.03   (22.88     Net increase/ [decrease] in cash and cash equivalents   1.28   16.20   (1.14     Cash and cash equivalents at the hadinal results   (1.14     Cash and cash equivalents at the hadinal results   (1.14     Cash and cash equivalents   (1.14		10.04	(6.70)	
Interest paid (14.05) (18.66) (37.77)  Net cash used in financing activities (71.64) 80.03 (22.81)  Net increase/ [decrease] in cash and cash equivalents 1.28 16.20 (1.14)		The state of the s		(13.68)
Net cash used in financing activities (71.64) 80.03 (22.8)  Net increase/ [decrease] in cash and cash equivalents 1.28 16.20 (1.14)				100 A
Net increase/ [decrease] in cash and cash equivalents  1.28 16.20 (1.14)				
Cash and each equivalents at the hearinging	Net increase/ [decrease] in cash and cash equivalents			
The second equivalence at the pequipility 1 1531 7271 50	Cash and cash equivalents at the beginning	1.53	2.67	
Cash and each equivalents at the and			ALCOHOL: Alc	2.67 1.53

Notes to the Cash Flow Statement 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

Place : Ahmedabad

Date: 13th November, 2019





Chandresh S. Saraswat Managing Director

DIN: 01475370



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

# Pankaj K. Shah Associates

**Chartered Accountants** 

305 - 306, ADDOR AMBITION, BESIDES VIMAL HOUSE NEAR LAKHUDI CIRCLE, NAVRANGPURA AHMEDABAD - 380 014

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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, 2019

We have reviewed the accompanying statement of unaudited Financial Results of M/s. Yug Decor Limited for the half year ended on 30th September, 2019 ("the Statement") 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. Attention is drawn to the fact that the statement of cash flows for the corresponding period from 1st April, 2018 to 30th September, 2018, as reported in these financial results have been approved by the Company's Board of Directors but have not been subjected to 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 option.

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

Partner

(ICAI Mem. No. 34603)

UDIN:-19034603AAAAFM5648

Place : Ahmedabad Date :13.11.2019