



**YUG DECOR LIMITED**

Date: 14<sup>th</sup> November, 2025

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 to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 ('Listing Regulations')**

Pursuant to the provisions of Regulation 30 (read with Part A of Schedule III) and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company at its meeting held today i.e. on Friday, 14<sup>th</sup> November, 2025, have amongst the other matters inter-alia, considered and approved the following:

1. Financial Results:

Pursuant to the Regulation 33 of the Listing Regulations, we enclose herewith the unaudited Financial Results for the half year ended on 30<sup>th</sup> September, 2025 together with Limited review Report from Statutory Auditors.

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 4:00 P.M. and the meeting concluded at 4:25 PM.

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

Regd. Office : 709-714, Sakar-V, B/h. Old Natraj Cinema, Ashram Road, Ahmedabad - 380 009,  
Gujarat, INDIA.

CIN : L24295GJ2003PLC042531

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account@yugdecor.com

www.yugdecor.com

# 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 Phone: +91 79 2658 0920 CIN: L24295GJ2003PLC042531

## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30/09/2025

(Rs. In Lakh except per share data)

Sr. No.	Particulars	6 Months ended			Financial Year ended
		30/09/2025	31/03/2025	30/09/2024	31/03/2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Revenue</b>				
	Revenue From Operations	1,950.07	1,745.18	1,574.53	3,319.71
	Other Income	15.23	0.76	0.55	1.31
	<b>Total Revenue</b>	<b>1,965.30</b>	<b>1,745.94</b>	<b>1,575.08</b>	<b>3,321.02</b>
2	<b>Expenses</b>				
(a)	Cost of materials consumed	1,586.24	1,307.07	1,183.90	2,490.97
(b)	Purchase of stock-in-trade	5.09	3.86	5.02	8.88
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(205.58)	(228.52)	(71.45)	(299.97)
(d)	Employees benefits expenses	251.07	266.80	266.70	533.50
(e)	Finance Costs	70.40	64.41	28.09	92.50
(f)	Depreciation and amortization expense	46.02	51.56	30.23	81.79
(g)	Other Expenses	220.55	190.64	213.66	404.30
	<b>Total Expenses</b>	<b>1,973.79</b>	<b>1,655.82</b>	<b>1,656.15</b>	<b>3,311.97</b>
3	Profit / (Loss) before exceptional Items (1-2)	(8.49)	90.12	(81.07)	9.05
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before extraordinary items and tax (3-4)	(8.49)	90.12	(81.07)	9.05
6	Extraordinary items	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	(8.49)	90.12	(81.07)	9.05
8	Tax expenses				
	a) Current Tax	-	4.34	-	4.34
	b) Deferred Tax	(1.39)	19.02	(21.08)	(2.06)
9	Net Profit/ (Loss) for the period from continuing operations (7-8)	(7.10)	66.76	(59.99)	6.77
10	Profit/ (Loss) from discontinuing	-	-	-	-
11	Tax expense of discontinuing operations	-	-	-	-
12	Profit/ (Loss) from discontinuing operations (after tax) (10-11)	-	-	-	-
13	Profit/ (Loss) for the period (9+12)	(7.10)	66.76	(59.99)	6.77
14	Earnings Per Share (Not Annualised)				
	a) Basic (Rs.)	(0.07)	0.62	(0.63)	0.07
	b) Diluted (Rs.)	(0.07)	0.62	(0.63)	0.07

Place : Ahmedabad  
 Date: 14th November, 2025



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



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

# YUG DECOR LIMITED

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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 14th November, 2025
- 2 The Statutory Auditors have carried out a "Limited Review" of the above financials results for the six months ended 30th September 2025.
- 3 The Company has entered in Plywood Boards manufacturing business w.e.f. 1st June, 2024.
- 4 The Company is operating in Speciality Chemicals-Adhesives and Plywood Boards segments and reporting as per Accounting Standard -17 (AS-17 Segment Reporting) issued by ICAI, is disclosed in Segment Reporting .
- 5 Other Income includes Bad debt recovery for the half year ended on 30th September, 2025 of Rs. 14.98 Lakhs, for the half year and financial year ended on 31st March, 2025 Rs. 0.70 Lakh and for the half year ended on 30th September,2024 Rs. Nil.
- 6 Figures of half year ended 31st March, 2025 are the balancing figures between the audited figures of year ended on 31st March,2025 and half year ended on 30th September, 2024.
- 7 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.
- 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.

Place : Ahmedabad  
Date: 14th November, 2025



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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## STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakh)

Particulars	As at 30/09/2025 Unaudited	As at 31/03/2025 Audited
<b>I. EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share Capital	1,078.93	1,078.93
(b) Reserves and Surplus	72.67	79.77
(c) Money Received against share warrants	-	-
<b>Total Shareholders' funds</b>	<b>1,151.60</b>	<b>1,158.70</b>
<b>2 Share Application money pending allotment</b>	-	-
<b>3 Non- Current Liabilities</b>		
(a) Long Term Borrowings	460.29	530.97
(b) Deferred Tax Liability (Net)	-	-
(c) Other Long Term Liabilities	20.75	23.62
(d) Long Term Provisions	26.69	26.69
<b>Total Non- Current Liabilities</b>	<b>507.73</b>	<b>581.28</b>
<b>4 Current Liabilities</b>		
(a) Short Term Borrowings	1,056.01	774.07
(b) Trade Payable		
Total outstanding dues to Micro and Small Enterprises	145.47	46.87
Total outstanding dues of creditors other than Micro and Small Enterprises	395.73	376.53
(c) Other Current Liabilities	93.58	66.87
(d) Short Term Provisions	1.27	1.11
<b>Total Current Liabilities</b>	<b>1,692.06</b>	<b>1,265.45</b>
<b>TOTAL</b>	<b>3,351.39</b>	<b>3,005.43</b>
<b>II. ASSETS</b>		
<b>1 Non- Current Assets</b>		
(a) Property, Plant and Equipment		
i) Tangible Assets	804.96	840.30
ii) Intangible Assets	9.70	11.16
iii) Capital Work in Progress	-	-
iv) Intangible assets under development	-	-
(b) Non- Current Investment	-	-
(c) Deferred Tax Assets (Net)	24.28	22.88
(d) Long Term Loans and Advances	11.07	14.35
(e) Other Non- Current Assets	-	-
<b>Total Non- Current Assets</b>	<b>850.01</b>	<b>888.69</b>
<b>2 Current Assets</b>		
(a) Current Investments	-	-
(b) Inventories	905.10	731.93
(c) Trade Receivables	1,550.11	1,303.54
(d) Cash and Cash Equivalents	11.48	16.16
(e) Short Term Loans and Advances	34.69	65.11
(f) Other Current Assets	-	-
<b>Total Current Assets</b>	<b>2,501.38</b>	<b>2,116.74</b>
<b>TOTAL</b>	<b>3,351.39</b>	<b>3,005.43</b>

Place : Ahmedabad  
Date: 14th November, 2025



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

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

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## Cash Flow Statement for half year ended on 30/09/2025

Particulars	(Rs. In Lakh)	
	For the half year	For the year
	30-Sep-25	31-Mar-25
<b>A Cash flows from operating activities:</b>		
Net profit/ (Loss) before taxation and extraordinary items	(8.49)	9.05
Adjustments for:		
Depreciation and Amortisation	46.02	81.79
(Profit)/Loss on sale of assets [Net]	(0.03)	-
Interest income	-	(0.61)
Interest expenses	70.40	92.50
Bad debts written off/ Doubtful Debt Provision	0.45	15.47
Provisions for employee benefits	-	6.39
Total	<b>116.84</b>	<b>195.54</b>
Operating profit before working capital changes	<b>108.35</b>	<b>204.59</b>
Adjustments for:		
[Increase]/ Decrease in Trade Receivables	(247.02)	(305.59)
[Increase]/ Decrease in Inventories	(173.17)	(559.71)
Decrease/ [Increase] in Short Term Loans and Advances	30.41	(34.72)
Decrease/ [Increase] in Long Term Loans and Advances	3.28	(11.95)
Increase/ [Decrease] in Trade Payables	117.80	59.44
Increase/ [Decrease] in Other Current Liabilities	26.72	6.42
Increase/ [Decrease] in Other Long Term Liabilities	(2.87)	(0.65)
Increase/ [Decrease] in Short Term Provision	0.15	0.18
Total	<b>(244.70)</b>	<b>(846.58)</b>
Cash generated from operations	<b>(136.35)</b>	<b>(641.99)</b>
Direct taxes paid [Net of refunds]	-	(4.34)
Net cash from operating activities	<b>(136.35)</b>	<b>(646.33)</b>
<b>B Cash flows from investing activities:</b>		
Sale/ [Purchase] of Fixed Assets (Net)	(9.19)	(691.00)
Interest received	-	0.61
Net cash from investing activities	(9.19)	(690.39)
<b>C Cash flows from financing activities:</b>		
Issue of Share Capital (Right Issue)	-	349.89
Long Term Borrowings[Net]	(70.68)	424.61
Short Term Borrowings [Net]	281.94	670.17
Interest paid	(70.40)	(92.50)
Dividends paid	-	-
Net cash used in financing activities	<b>140.86</b>	<b>1,352.17</b>
Net increase/ [decrease] in cash and cash equivalents	<b>(4.68)</b>	<b>15.45</b>
Cash and cash equivalents at the beginning	16.16	0.70
Cash and cash equivalents at the end	<b>11.48</b>	<b>16.16</b>

### 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: 14th November, 2025



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## STANDALONE SEGMENT REPORTING FOR THE HALF YEAR ENDED ON 30/09/2025

(₹ in Lakh)

Sr. No.	Particulars	6 Months ended			Financial Year ended
		30/09/2025	31/03/2025	30/09/2024	31/03/2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	<b>Segment Revenue (Gross)</b>				
	Speciality Chemicals-Adhesives	1,235.57	1,191.76	1,382.11	2,573.87
	Plywood Boards	714.50	553.42	192.42	745.84
	Unallocated	-	-	-	-
	<b>Total</b>	<b>1,950.07</b>	<b>1,745.18</b>	<b>1,574.53</b>	<b>3,319.71</b>
	Less: Inter Segment Revenue	-	-	-	-
	<b>Gross Sales from Operations</b>	<b>1,950.07</b>	<b>1,745.18</b>	<b>1,574.53</b>	<b>3,319.71</b>
2	<b>Segment Results</b>				
	[Profit/(loss) before tax and interest]				
	Speciality Chemicals-Adhesives	113.70	63.77	58.77	122.54
	Plywood Boards	(17.68)	141.98	(73.00)	68.98
	Unallocated	-	-	-	-
	<b>Total</b>	<b>96.02</b>	<b>205.75</b>	<b>(14.23)</b>	<b>191.52</b>
	Less: Interest	(70.40)	(64.41)	(28.09)	(92.50)
	Less: Net Unallocable Expenditure	(34.11)	(51.22)	(38.75)	(89.97)
	<b>Total Profit/ (Loss) Before Tax</b>	<b>(8.49)</b>	<b>90.12</b>	<b>(81.07)</b>	<b>9.05</b>
3	<b>Segment Assets</b>				
	Speciality Chemicals-Adhesives	1,310.84	1,230.14	1,511.83	1,230.14
	Plywood Boards	1,894.19	1,622.71	994.20	1,622.71
	Unallocated	146.36	152.58	167.24	152.58
	<b>Total Segment Assets</b>	<b>3,351.39</b>	<b>3,005.43</b>	<b>2,673.27</b>	<b>3,005.43</b>
4	<b>Segment Liabilities</b>				
	Speciality Chemicals-Adhesives	1,509.54	1,292.11	1,075.20	1,292.11
	Plywood Boards	592.13	447.89	381.03	447.89
	Unallocated	98.12	106.73	115.35	106.73
	<b>Total Segment Liabilities</b>	<b>2,199.79</b>	<b>1,846.73</b>	<b>1,571.58</b>	<b>1,846.73</b>

Place : Ahmedabad  
 Date: 14th November, 2025



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



*Chandresh S. Saraswat*

Chandresh S. Saraswat  
 Chairman and Managing Director  
 DIN: 01475370



**P. D. GOINKA & Co.**  
Chartered Accountants

**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 (the Listing Regulations)**

**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, 2025**

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, 2025** ("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.





**P. D. GOINKA & Co.**  
Chartered Accountants

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: 14<sup>th</sup> November, 2025



For P. D. Goinka & Co.  
Chartered Accountants  
Firm Regn. No : 103260W

CA Pankaj Goenka  
(Partner)

Membership No. : 110986  
UDIN: 25110986BMKWKG7493