



YUG DECOR LIMITED

Date: 27th May, 2025

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 pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 {"Listing Regulations"}

Kindly take note that the Board of Directors of the Company at its meeting held today i.e. 27th May, 2025, has *inter-alia* considered and approved the following;

1. Audited Financial Results for the Half year and Year ended on 31st March, 2025 pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In this regard, please find enclosed the following:

- a) Copy of Audited Financial Results for the Half year and year ended on 31st March, 2025 along with Cash Flow Statement and the Statement of Assets & Liabilities for the financial year ended 31st March, 2025.
 - b) Statutory Audit Report for the year ended as on 31st March, 2025.
 - c) Declaration under Regulation 33(3)(d) of SEBI (LODR), Regulations, 2015 on the Financial Results submitted for 31st March, 2025 with respect to the unmodified Audit Report.
2. Re-appointment of M/s. Rahul Maheshwari & Associates, Chartered Accountants, Ahmedabad (Firm Registration No 161721W), as the Internal Auditor of the Company for the Financial Year 2025-26 pursuant to provisions of Section 138 of the Companies Act, 2013 and rules made there under.
 3. Appointment of M/s Riddhi Khaneja & Associates (CP. No.. 17397), Company Secretaries as the Secretarial Auditor of the Company for the period of five financial years i.e. 2025-26 to 2029-30 which is subject to the approval of Shareholders of the Company at an ensuing Annual General Meeting of the Company.

The disclosure as required pursuant to provisions of Regulation 30 of the SEBI Listing Regulations, read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, is annexed herewith as Annexure-A and Annexure – B respectively.



YUG DECOR LIMITED

The Meeting of Board of Directors of the Company commenced at 03:00 P.M. and the meeting concluded at 05:15 P.M.

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

For, Yug Decor Limited



Chandresh S. Saraswat
Chairman & Managing Director
(DIN: 01475370)

Encl: As above



YUG DECOR LIMITED

Annexure-A

Disclosure of information pursuant to Regulation 30 of SEBI LODR Regulations read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024

Particulars	Details
Name of the firm	M/s Rahul Maheshwari & Associates, Chartered Accountant, Ahmedabad (Firm Registration No 161721W)
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	The Company has re-appointed M/s Rahul Maheshwari & Associates, Chartered Accountant, Ahmedabad (Firm Registration No 161721W), as the Internal Auditor of the Company pursuant to provisions of Section 138 of the Companies Act, 2013 and rules made there under.
Date of appointment, re-appointment, resignation, removal, death or otherwise	Date of Re-appointment : 27 th May, 2025 Term: For the Financial Year 2025-26.
Brief Profile	CA Rahul Maheshwari, Proprietor of M/s Rahul Maheshwari & Associates, has a wide experience of more than 5 years in the field of Accountancy and Audit. Apart from audit related matters he has also been looking after GST related matters, Taxation matter, Company Law matters, RBI related matters of several Companies
Disclosure of relationship between directors(in case of appointment of a director)	N.A

For, Yug Decor Limited



Chandresh S. Saraswat
Chairman & Managing Director
(DIN: 01475370)



YUG DECOR LIMITED

Annexure-B

Disclosure of information pursuant to Regulation 30 of SEBI LODR Regulations read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024

Particulars	Details
Name of the firm	M/s Riddhi Khaneja & Associates
Reason for change viz. appointment, re-appointment, resignation, removal, death or otherwise	The Company has appointed M/s Riddhi Khaneja & Associates, Company Secretaries as the Secretarial Auditor of the Company for the period of five financial years i.e. 2025-26 to 2029-30 which is subject to the approval of Shareholders of the Company at an ensuing Annual General Meeting of the Company pursuant to Section 204 of the Companies Act, 2013 and rules made there under.
Date of appointment, re-appointment, resignation, removal, death or otherwise	Date of appointment : 27 th May, 2025
Term of appointment	For conducting secretarial audit for the financial year 2025-26 to 2029-30.
Brief Profile	Name of the Secretarial Auditor: M/s Riddhi Khaneja & Associates, Company Secretaries, (CP. No.. 17397) Having vast experience in the field of Corporate laws, Listing Regulations and SEBI Laws.
Disclosure of relationship between directors(in case of appointment of a director)	NIL

For, Yug Decor Limited



Chandresh S. Saraswat
Chairman & Managing Director
(DIN: 01475370)



INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF DIRECTORS OF YUG DÉCOR LIMITED

Report on the Audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial results of **YUG DÉCOR LIMITED** (L24295GJ2003PLC042531) (hereinafter referred to as the "Company") for the half year and year ended 31st March 2025 (hereinafter referred to as "the Financial Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Financial Statement:

- a. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of the net profit and other financial information for the half year and year ended 31st March 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company, in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act, and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the financial statements.





Management's and Board of Directors' Responsibilities for the Standalone Financial Results

These half-yearly and yearly standalone financial results have been prepared on the basis of the interim financial statements. The Company's Management and the Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 25 prescribed under Section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Financial Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Financial Statements, the Management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.





As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit.

We also:

- => Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- => Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- => Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures in the standalone financial results made by the Management and Board of Directors.
- => Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the appropriateness of this assumption. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- => Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.





We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters:

The standalone financial results include the results for the half year ended 31st March 2025 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half year of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Place: Ahmedabad
Date: 27.05.2025



For, P D GOINKA & CO
Chartered Accountants
FRN: 103260W

CA Pankaj Goenka
Partner
(ICAI Membership No. 110986)
UDIN:-25110986BMKWGE4389

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 AUDITED STANDALONE ASSETS AND LIABILITIES AS AT 31.03.2025

(Rs. In Lakh)

Particulars	As on 31/03/2025 Audited	As on 31/03/2024 Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds	1,158.70	802.04
(a) Share Capital	1,078.93	719.29
(b) Reserves and Surplus	79.77	82.75
(c) Money Received against share warrants	-	-
2 Share Application money pending allotment	-	-
3 Non- Current Liabilities	581.28	150.93
(a) Long Term Borrowings	530.97	106.36
(b) Deferred Tax Liability (Net)	-	-
(c) Other Long Term Liabilities	23.62	24.27
(d) Long Term Provisions	26.69	20.30
4 Current Liabilities	1,265.45	529.25
(a) Short Term Borrowings	774.07	103.90
(b) Trade Payable		
Total outstanding dues of Micro and Small Enterprises	46.87	26.10
Total outstanding dues of creditors other than Micro and Small Enterprises	376.53	337.86
(c) Other Current Liabilities	66.87	60.45
(d) Short Term Provisions	1.11	0.94
TOTAL	3,005.43	1,482.22
II. ASSETS		
1 Non- Current Assets	888.69	265.50
(a) Property, Plant and Equipment		
i) Tangible Assets	840.30	242.09
ii) Intangible Assets	11.16	0.18
iii) Capital Work in Progress	-	-
iv) Intangible assets under development	-	-
(b) Non- Current Investment	-	-
(c) Deferred Tax Assets (Net)	22.88	20.82
(d) Long Term Loans and Advances	14.35	2.41
(e) Other Non- Current Assets	-	-
2 Current Assets	2,116.74	1,216.72
(a) Current Investments	-	-
(b) Inventories	731.93	172.23
(c) Trade Receivables	1,303.54	1,013.41
(d) Cash and Cash Equivalents	16.16	0.70
(e) Short Term Loans and Advances	65.11	30.38
(f) Other Current Assets	-	-
TOTAL	3,005.43	1,482.22

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



CA Pankaj Goenka
Partner
M. No. 110986
Place : AHMEDABAD
Date: 27th May, 2025
UDIN :25110986BMKWGE4389



For and on behalf of the Board of Directors



Chandresh S. Saraswat
Chairman & Managing Director
DIN: 01475370
Place : AHMEDABAD
Date: 27th May, 2025

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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON 31/03/2025

(Rs. In Lakh except per share data)

Sr. No.	Particulars	6 Months ended			Financial Year ended	
		31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	Revenue From Operations	1,745.18	1,574.53	1,408.72	3,319.71	2,806.33
	Other Income	2.95	0.55	1.58	3.50	(1.32)
	Total Revenue	1,748.13	1,575.08	1,410.30	3,323.21	2,805.01
2	Expenses					
(a)	Cost of materials consumed	1,307.07	1,183.90	886.55	2,490.97	1,773.38
(b)	Purchase of stock-in-trade	3.86	5.02	14.77	8.88	26.97
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(228.52)	(71.45)	20.62	(299.97)	6.89
(d)	Employees benefits expenses	266.80	266.70	206.56	533.50	395.51
(e)	Finance Costs	64.41	28.09	15.38	92.50	32.55
(f)	Depreciation and amortization expense	51.56	30.23	23.32	81.79	43.16
(g)	Other Expenses	192.83	213.66	178.29	406.49	352.51
	Total Expenses	1,658.01	1,656.15	1,345.49	3,314.16	2,630.97
3	Profit / (Loss) before exceptional Items (1-2)	90.12	(81.07)	64.81	9.05	174.04
4	Exceptional Items	-	-	-	-	-
5	Profit / (Loss) before extraordinary items and tax (3-4)	90.12	(81.07)	64.81	9.05	174.04
6	Extraordinary items	-	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	90.12	(81.07)	64.81	9.05	174.04
8	Tax expenses					
	a) Current Tax	4.34	-	16.10	4.34	46.79
	b) Deferred Tax	19.02	(21.08)	(0.85)	(2.06)	(2.65)
9	Net Profit/ (Loss) for the period from continuing operations (7-8)	66.76	(59.99)	49.56	6.77	129.90
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)	66.76	(59.99)	49.56	6.77	129.90
14	Earnings Per Share (of Share ₹ 10/- each) (Not Annualised)					
	a) Basic (Rs.)	0.93	(0.63)	0.69	0.09	1.81
	b) Diluted (Rs.)	0.93	(0.63)	0.69	0.09	1.81


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



CA Pankaj Goenka
Partner
M. No. 110986
Place : AHMEDABAD
Date: 27th May, 2025
UDIN :25110986BMKWGE4389



For and on behalf of the Board of Directors


Chandresh S. Saraswat
Chairman & Managing Director
DIN: 01475370
Place : AHMEDABAD
Date: 27th May, 2025

YUG DECOR LIMITED

Regd. Office : 709-714, SAKAR-V, B/H NATRAJ CINEMA, ASHRAM ROAD, AHMEDABAD, GUJARAT-380 009.
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Audited Standalone Cash Flow Statement for year ended March 31, 2025

Particulars	(Rs. In Lakh)	
	For the year	For the year ended
	31-Mar-25	31-Mar-24
A Cash flows from operating activities:		
Net profit before taxation and extraordinary items	9.06	174.04
Adjustments for:		
Depreciation and Amortisation	81.79	43.16
(Profit)/Loss on sale of assets [Net]	-	-
Interest income	(0.61)	(0.11)
Interest expenses	92.50	32.55
Bad debts and provision for doubtful debts	15.47	12.65
Provisions for employee benefits	6.39	0.11
Total	195.54	88.36
Operating profit before working capital changes	204.60	262.40
Adjustments for:		
[Increase]/ Decrease in Trade Receivables	(305.59)	99.72
[Increase]/ Decrease in Inventories	(559.71)	(26.98)
Decrease/ [Increase] in Short Term Advances	(34.72)	(0.17)
Decrease/ [Increase] in Long Term Advances	(11.95)	3.75
Increase/ [Decrease] in Trade Payables	59.44	(93.90)
Increase/ [Decrease] in Other Current Liabilities	6.42	5.96
Increase/ [Decrease] in Other Long Term Liabilities	(0.65)	4.92
Increase/ [Decrease] in Short Term Provision	0.18	(15.79)
Total	(846.58)	(22.49)
Cash generated from operations	(641.98)	239.91
Direct taxes [Net of refunds]	(4.34)	(46.79)
Net cash from operating activities	(646.32)	193.12
B Cash flows from investing activities:		
Sale/ (Purchase) of Fixed Assets [Net]	(691.00)	(32.88)
Interest received	0.61	0.11
Net cash from investing activities	(690.39)	(32.77)
C Cash flows from financing activities:		
Issue of Share Capital	349.89	-
Repayment of Long Term Borrowings	424.61	(35.13)
Short Term Borrowings [Net]	670.17	(21.61)
Interest Paid	(92.50)	(32.55)
Dividend Paid	-	(71.93)
Net cash used in financing activities	1,352.17	(161.22)
Net increase/ [decrease] in cash and cash equivalents	15.46	(0.87)
Cash and cash equivalents at the beginning	0.70	1.57
Cash and cash equivalents at the end	16.16	0.70

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



CA Pankaj Goenka
Partner
M. No. 110986
Place : AHMEDABAD
Date: 27th May, 2025
UDIN :25110986BMKWGE4389



For and on behalf of the Board of Directors


Chandresh S. Saraswat
Chairman & Managing Director
DIN: 01475370
Place : AHMEDABAD
Date: 27th May, 2025

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

STANDALONE SEGMENT REPORTING FOR THE HALF YEAR AND YEAR ENDED ON 31/03/2025

(₹ in Lakh)

Sr. No.	Particulars	6 Months ended			Financial Year ended	Financial Year ended
		31/03/2025	30/09/2024	31/03/2024	31/03/2025	31/03/2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Segment Revenue (Gross)					
	Speciality Chemicals-Adhesives	1,191.76	1,382.11	1,408.72	2,573.87	2,806.33
	Plywood Boards	553.42	192.42	-	745.84	-
	Unallocated	-	-	-	-	-
	Total	1,745.18	1,574.53	1,408.72	3,319.71	2,806.33
	Less: Inter Segment Revenue	-	-	-	-	-
	Gross Sales from Operations	1,745.18	1,574.53	1,408.72	3,319.71	2,806.33
2	Segment Results [Profit/(loss) before tax and interest]					
	Speciality Chemicals-Adhesives	63.77	58.77	80.19	122.54	206.59
	Plywood Boards	141.98	(73.00)	-	68.98	-
	Unallocated	-	-	-	-	-
	Total	205.75	(14.23)	80.19	191.52	206.59
	Less: Interest	(64.41)	(28.09)	(15.38)	(92.50)	(32.55)
	Less: Net Unallocable Expenditure	(51.22)	(38.75)	-	(89.97)	-
	Total Profit/ (Loss) Before Tax	90.12	(81.07)	64.81	9.05	174.04
3	Segment Assets					
	Speciality Chemicals-Adhesives	1,230.14	1,511.83	1,482.22	1,230.14	1,482.22
	Plywood Boards	1,622.71	994.20	-	1,622.71	-
	Unallocated	152.58	167.24	-	152.58	-
	Total Segment Assets	3,005.43	2,673.27	1,482.22	3,005.43	1,482.22
4	Segment Liabilities					
	Speciality Chemicals-Adhesives	1,291.91	1,075.20	680.18	1,291.91	680.18
	Plywood Boards	447.89	381.03	-	447.89	-
	Unallocated	106.93	115.35	-	106.93	-
	Total Segment Liabilities	1,846.73	1,571.58	680.18	1,846.73	680.18

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



Pankaj Goenka

CA Pankaj Goenka
Partner

M. No. 110986

Place : Ahmedabad

Date: 27th May, 2025

UDIN :25110986BMKWGE4389

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: 27th May, 2025

YUG DECOR LIMITED

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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 27th May, 2025.
- 2 The Company has entered in Plywood Boards manufacturing business (w.e.f. 1st June,2024) during the year under review.
- 3 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 .
- 4 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.
- 5 As on 8th June, 2024, the Company has issued and allotted 35,96,423 equity shares having face value and issue price of Rs. 10/- each during the year under review. These Right Equity Shares are ranking pari-passu in all respects and carry the same rights as that of the existing Equity Shares.
- 6 The Company has received total proceeds of Rs. 359.64 Lakhs from issue of right issue the same is utilised in full towards the purposes mentioned in letter of offer as under.

Particulars	Original Allocation/ Fund Raised	Fund Utilised	Amount Unutilised
To augment the existing and incremental working capital requirement	266.74 Lakhs	266.74 Lakhs	Nil
General Corporate Purposes	82.90 Lakhs	82.90 Lakhs	Nil
To meet Right Issue expenses	10.00 Lakhs	10.00 Lakhs	Nil
Total	359.64 Lakhs	359.64 Lakhs	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 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, P. D. Goinka & Co.
FRN- 103260W
Chartered Accountants



CA Pankaj Goenka
Partner
M. No. 110986
Place : Ahmedabad
Date: 27th May, 2025
UDIN :25110986BMKWGE4389



For and on behalf of the Board of Directors


Chandresh S. Saraswat
Chairman & Managing Director
DIN: 01475370
Place : Ahmedabad
Date: 27th May, 2025



YUG DECOR LIMITED

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

Date: 27th May, 2025

Dear Sir/ Madam,

DECLARATION

I, Mr. Chandresh S. Saraswat, Managing Director of the Company, hereby declare that the Statutory Auditors of the Company, M/s. P.D. Goinka & Co., Chartered Accountants, Ahmedabad, have issued Audited Report with unmodified opinion in respect of Audited Financial Results for the financial year ended on 31st March, 2025.

This Declaration is in compliance with regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with SEBI Circular No. CIR/CFD/CMD/56/2016 dated 27th May, 2016.

Kindly take the same on your record.

Thanking You,

For, Yug Decor Limited



Chandresh S. Saraswat
Chairman & Managing Director
(DIN: 01475370)