YUG DECOR LIMITED

Date: 07th November, 2026

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, 2026

Kindly take note that the Board of Directors of the Company, at their Meeting held today i.e. on Saturday, 07th November, 2026, has approved the Unaudited Financial Results for the Half year ended on 30th September, 2026.

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, 2026 along with the Statement of Assets and Liabilities and Cash Flow Statement.

b) Limited Review Report for the Half year ended on 30th September, 2026.

The Meeting of Board of Directors of the Company commenced on 3:00 P.M. and concluded on 05:15 P.M.

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

Thanking You,
For Yug Decor Limited

Chandresh S Saraswat

Digitally signed by Chandresh S Saraswat
DN: c=IN, o=Personal, title=0564, pseudonym=c7830bb0d5934a268442 2304ccc945a1, 2.5.4.20=8bea7c4eb8155344f1ee450d c6e11e7068084203fbf4243101cce492 f72e7ecb, postalCode=380015, st=Gujarat, serialNumber=65d2ca167918a04c83d 5ce45b0f2e836f7a9443482b751d44c fd021ef618811, cn=Chandresh S Saraswat
Date: 2026.11.07 17:52:27 +05'30'

YUG DECOR LIMITED

Chandresh S. Saraswat
(Chairman & Managing Director)
(DIN: 01475370)
Encl: as mentioned above

P. D. GOINKA & CO.
Chartered Accountants

Independent Auditor's Review Report on Unaudited Standalone Financial Results of Yug Decor Limited for the half year ended 30th September, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,

The Board of Directors,
Yug Decor Limited
709-714, Sakar-V,
B/h Natraj Cinema,
Ashram Road, Ahmedabad- 380 009.

Re: Limited Review Report on Unaudited Standalone Financial Results for the half year ended 30th September, 2026

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Yug Decor Limited ("the Company") for the half year ended 30th September, 2026, together with the Statement of Assets and Liabilities as at that date and the Statement of Cash Flows for the half year then ended ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with the Companies (Accounting Standards) Rules, 2021, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor 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

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

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assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of Company 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.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Place: Ahmedabad
Date: 7th November, 2026

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

CA Pankaj Goenka
Partner
Membership No.: 110986
UDIN: 26110986HKUUHG5155

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YUG DECOR LIMITED

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website: www.yugdecor.com e-mail: account@yugdecor.com Phone: +91 79 2658 0920 CIN: L24295GJ2003PLC042531

STATEMENT OF ASSETS AND LIABILITIES

(Rs. In Lakh)

Particulars	As at 30/09/2026 Unaudited	As at 31/03/2026 Audited
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share Capital	1,618.33	1,618.33
(b) Reserves and Surplus	48.19	75.72
(c) Money Received against share warrants	-	-
Total Shareholders' funds	1,666.52	1,694.05
2 Share Application money pending allotment	-	-
3 Non- Current Liabilities		
(a) Long Term Borrowings	281.91	368.17
(b) Deferred Tax Liability (Net)	-	-
(c) Other Long Term Liabilities	55.51	15.58
(d) Long Term Provisions	28.80	28.80
Total Non- Current Liabilities	366.22	412.55
4 Current Liabilities		
(a) Short Term Borrowings	943.88	965.62
(b) Trade Payable		
Total outstanding dues to Micro and Small Enterprises	107.85	110.26
Total outstanding dues of creditors other than Micro and Small Enterprises	663.51	404.63
(c) Other Current Liabilities	75.86	49.51
(d) Short Term Provisions	2.55	1.83
Total Current Liabilities	1,793.65	1,531.85
TOTAL	3,826.39	3,638.45
II. ASSETS		
1 Non- Current Assets		
(a) Property, Plant and Equipment		
i) Tangible Assets	739.11	776.89
ii) Intangible Assets	7.17	8.26
iii) Capital Work in Progress	-	-
iv) Intangible assets under development	-	-
(b) Non- Current Investment	-	-
(c) Deferred Tax Assets (Net)	33.24	23.97
(d) Long Term Loans and Advances	12.03	15.59
(e) Other Non- Current Assets	-	-
Total Non- Current Assets	791.55	824.71
2 Current Assets		
(a) Current Investments	-	-
(b) Inventories	1,162.04	1,030.49
(c) Trade Receivables	1,731.24	1,489.94
(d) Cash and Cash Equivalents	72.25	278.03
(e) Short Term Loans and Advances	69.31	15.28
(f) Other Current Assets	-	-
Total Current Assets	3,034.84	2,813.74
TOTAL	3,826.39	3,638.45

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

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

YUG DECOR LTD.

Chandresh S. Saraswat
Chairman and Managing Director
DIN: 01475370

Place : Ahmedabad
Date: 7th November, 2026

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULT FOR THE HALF YEAR ENDED ON 30/09/2026

(Rs. In Lakh except per share data)

Sr. No.	Particulars	6 Months ended			Financial Year ended
		30/09/2026	31/03/2026	30/09/2025	31/03/2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Revenue				
	Revenue From Operations	2,138.14	1,924.44	1,950.07	3,874.51
	Other Income	9.83	32.98	15.23	48.21
	Total Revenue	2,147.97	1,957.42	1,965.30	3,922.72
2	Expenses				
(a)	Cost of materials consumed	1,690.89	1,426.88	1,586.24	3,013.12
(b)	Purchase of stock-in-trade	11.98	16.59	5.09	21.68
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(85.96)	(80.30)	(205.58)	(285.88)
(d)	Employees benefits expenses	251.11	231.75	251.07	482.82
(e)	Finance Costs	51.15	75.73	70.40	146.13
(f)	Depreciation and amortization expense	39.43	47.32	46.02	93.34
(g)	Other Expenses	226.17	220.69	220.55	441.24
	Total Expenses	2,184.77	1,938.66	1,973.79	3,912.45
3	Profit / (Loss) before exceptional Items (1-2)	(36.80)	18.76	(8.49)	10.27
4	Exceptional Items	-	-	-	-
5	Profit / (Loss) before extraordinary items and tax (3-4)	(36.80)	18.76	(8.49)	10.27
6	Extraordinary items	-	-	-	-
7	Profit/ (Loss) before tax (5-6)	(36.80)	18.76	(8.49)	10.27
8	Tax expenses		-		
	a) Current Tax	-	3.70	-	3.70
	b) Deferred Tax	(9.26)	0.30	(1.39)	(1.09)
9	Net Profit/ (Loss) for the period from continuing operations (7-8)	(27.54)	14.76	(7.10)	7.66
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)	(27.54)	14.76	(7.10)	7.66
14	Earnings Per Share (Not Annualised)				
	a) Basic (Rs.)	(0.17)	0.12	(0.07)	0.07
	b) Diluted (Rs.)	(0.17)	0.12	(0.07)	0.07

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

Chandresh S. Saraswat
Chairman and Managing Director
DIN: 01475370

Place : Ahmedabad
Date: 7th November, 2026

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

YUG DECOR LTD.

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Cash Flow Statement for half year ended on 30/09/2026

Particulars	(Rs. In Lakh)	
	For the half year	For the year
	30-Sep-26	31-Mar-26
A Cash flows from operating activities:		
Net profit/ (Loss) before taxation and extraordinary items	(36.80)	10.26
Adjustments for:		
Depreciation and Amortisation	39.43	93.34
(Profit)/Loss on sale of assets [Net]	(8.47)	0.03
Interest income	-	(0.80)
Interest expenses	51.15	146.07
Bad debts written off/ Doubtful Debt Provision	-	2.31
Provisions for employee benefits	-	2.11
Total	82.11	243.06
Operating profit before working capital changes	45.31	253.32
Adjustments for:		
[Increase]/ Decrease in Trade Receivables	(241.30)	(188.71)
[Increase]/ Decrease in Inventories	(131.55)	(298.56)
Decrease/ [Increase] in Short Term Loans and Advances	(54.04)	49.83
Decrease/ [Increase] in Long Term Loans and Advances	3.56	(1.24)
Increase/ [Decrease] in Trade Payables	256.47	91.49
Increase/ [Decrease] in Other Current Liabilities	26.34	(17.36)
Increase/ [Decrease] in Other Long Term Liabilities	39.93	(8.04)
Increase/ [Decrease] in Short Term Provision	0.72	0.71
Total	(99.87)	(371.88)
Cash generated from operations	(54.56)	(118.56)
Direct taxes paid [Net of refunds]	-	(3.70)
Net cash from operating activities	(54.56)	(122.26)
B Cash flows from investing activities:		
Sale/ [Purchase] of Fixed Assets (Net)	7.93	(27.01)
Interest received	-	0.80
Net cash from investing activities	7.93	(26.21)
C Cash flows from financing activities:		
Issue of Share Capital (Right Issue)	-	527.71
Long Term Borrowings[Net]	(86.26)	(162.79)
Short Term Borrowings [Net]	(21.74)	191.55
Interest paid	(51.15)	(146.13)
Dividends paid	-	-
Net cash used in financing activities	(159.15)	410.34
Net increase/ [decrease] in cash and cash equivalents	(205.78)	261.87
Cash and cash equivalents at the beginning	278.03	16.16
Cash and cash equivalents at the end	72.25	278.03

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

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

YUG DECOR LTD.

Chandresh S. Saraswat
Chairman and Managing Director
DIN: 01475370

Place : Ahmedabad
Date: 7th November, 2026

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STANDALONE SEGMENT REPORTING FOR THE HALF YEAR ENDED ON 30/09/2026

(₹ in Lakh)

Sr. No.	Particulars	6 Months ended			Financial Year ended
		30/09/2026	31/03/2026	30/09/2025	31/03/2026
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Segment Revenue (Gross)				
	Speciality Chemicals-Adhesives	1,314.64	1,123.61	1,235.57	2,359.18
	Plywood Boards	823.50	800.83	714.50	1,515.33
	Unallocated	-	-	-	-
	Total	2,138.14	1,924.44	1,950.07	3,874.51
	Less: Inter Segment Revenue	-	-	-	-
	Gross Sales from Operations	2,138.14	1,924.44	1,950.07	3,874.51
2	Segment Results				
	[Profit/(loss) before tax and interest]				
	Speciality Chemicals-Adhesives	10.63	87.25	113.70	200.95
	Plywood Boards	40.83	45.76	(17.68)	28.08
	Unallocated	-	-	-	-
	Total	51.46	133.01	96.02	229.03
	Less: Interest	(51.15)	(75.73)	(70.40)	(146.13)
	Less: Net Unallocable Expenditure	(37.11)	(38.52)	(34.11)	(72.63)
	Tota Profit/ (Loss) Before Tax	(36.80)	18.76	(8.49)	10.27
3	Segment Assets				
	Speciality Chemicals-Adhesives	1,572.40	1,228.33	1,310.84	1,228.33
	Plywood Boards	2,112.38	2,267.04	1,894.19	2,267.04
	Unallocated	141.60	143.08	146.36	143.08
	Total Segment Assets	3,826.38	3,638.45	3,351.39	3,638.45
4	Segment Liabilities				
	Speciality Chemicals-Adhesives	816.26	576.05	619.62	576.05
	Plywood Boards	499.63	493.41	592.13	493.41
	Unallocated	843.98	874.94	988.04	874.94
	Total Segment Liabilities	2,159.87	1,944.40	2,199.79	1,944.40

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For and on behalf of the Board of Directors
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 7th November, 2026

2 The Statutory Auditors have carried out a "Limited Review" of the above financials results for the six months ended 30th September 2026.

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 The company has recovered dues amounting to ₹ 1.37 Lakhs, ₹ 32.82 Lakhs, ₹ 14.37 Lakhs and ₹ 47.18 Lakhs for the six months ended on 30th September,2026 31ST March,2026, 30th September,2025 and for the year ended on 31st March,2026 respectively from various trade receivables which had been previously written off as uncollectible. This amount has been recognized and credited under "Other Income" in accordance with the company's accounting

5 Figures of half year ended 31st March, 2026 are the balancing figures between the audited figures of year ended on 31st March,2026 and half year ended on 30th September, 2025.

6 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, 2018 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.

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 and on behalf of the Board of Directors
YUG DECOR LIMITED

YUG DECOR LTD.

Chandresh S. Saraswat
Chairman and Managing Director
DIN: 01475370

Place : Ahmedabad
Date: 7th November, 2026

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