

32ND ANNUAL REPORT

2016-2017

SAI MOH AUTO LINKS LIMITED

CIN : L34300DL1985PLC020510

Regd. Office: C-582, Saraswati Vihar, Pitampura, Delhi-110034

Phone : 011-27017987, Fax : 011-27017987

Email: saimohauto@gmail.com, Website: www.saimohauto.com

SAI MOH AUTO LINKS LIMITED

Corporate Information

BOARD OF DIRECTORS

(As on 31st March, 2017)

Mr. Anand Kumar	Managing Director	(DIN: 01381489)
Mr. Arpit Goel	Director	(DIN: 06405912)
Ms. Shashi Yadav	Independent Director	(DIN: 07743898)
Mr. Manoj Kumar	Independent Director	(DIN: 02293090)

COMPANY SECRETARY AND COMPLIANCE OFFICER

Ms. Gurleen Kaur Arora
Company Secretary & Compliance Officer

AUDITORS

M/s Kapil Dev & Associates,
Chartered Accountants
(Firm Registration No. 025812N)

BANKERS

Vijay Bank,
Kamla Nagar
Delhi-110007

REGISTRAR & SHARE TRANSFER AGENTS

MAS Services Limited
Registrar & Share Transfer Agents.
T-34, 2nd Floor, Okhla Industrial Area
Phase -II, New Delhi-110020.
Ph. No.:011-26387281-83
Fax No.: 011- 26387384
Contact Person Details: Mr. Sharwan Mangla
Email Id: mas_serv@yahoo.com

REGISTERED OFFICE

C-582, SaraswatiVihar, Pitampura, Delhi-110034
Phone: 011-27017987, Fax : 011-27017987
Email: saimohauto@gmail.com, Website: www.saimohauto.com

CIN NO. OF THE COMPANY

L34300DL1985PLC020510

SAI MOH AUTO LINKS LIMITED

CIN: L34300DL1985PLC020510

C-582, Saraswati Vihar, Pitampura, Delhi-110034

Phone: 011-27017987, Fax : 011-27017987

Email : saimohauto@gmail.com, Website : www.saimohauto.com

Notice

NOTICE IS HEREBY GIVEN THAT THE 32ND ANNUAL GENERAL MEETING OF THE MEMBERS OF SAI MOH AUTO LINKS LIMITED WILL BE HELD ON FRIDAY, THE 29TH DAY OF SEPTEMBER, 2017, AT C-582, SARASWATI VIHAR, PITAMPURA, DELHI-110034 AT 11:30 A.M. TO TRANSACT THE FOLLOWING BUSINESS:

Ordinary Business:

1. To receive, consider and adopt the Audited Financial Statements of the company including the Balance Sheet of the Company as at 31st March, 2017 and the Statement of Profit and Loss of the Company and cash flow statement and other Annexures thereof for the financial year ended 31st March, 2017 and the Reports of the Board of Directors and Auditors thereon.
2. **To consider and if thought fit, to pass, with or without modification, the following resolution as an Ordinary Resolution.**

“RESOLVED THAT pursuant to the provisions of Section 139, 142 and other applicable provisions, if any, of the Companies Act, 2013, read with the Companies (Audit & Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and the ordinary resolution passed by the Members at the 30th Annual General Meeting of the Company, the appointment of M/s Kapil Dev & Associates, Chartered Accountants, New Delhi, (Registration No. 025812N) as the Statutory Auditors of the Company for the financial year ending 31st March, 2018, at such remuneration as may be approved by the Board of Directors of the Company, be and is hereby ratified.”

Special Business:

3. **To consider and if thought fit, to pass with or without modification, the following resolution as an Ordinary Resolution:**

“RESOLVED THAT Mr. Anand Kumar (holding DIN: 01381489) who was appointed as an Additional Director of the Company w.e.f. 22/02/2017 in terms of the provisions of Section 161 of the Companies Act, 2013 and the Rules made there under and whose term of office expires at the forthcoming Annual General Meeting of the Company and in respect of whom the Company has received a notice in writing from a member proposing his candidature for the office of Director, be and is hereby appointed as a Director of the Company whose period of office shall be liable to determination by retire of director by rotation.”

4. **To consider and if thought fit, to pass, with or without modification(s), the following resolution as a Special Resolution:**

“RESOLVED THAT subject to such consents and permissions, as may be necessary, approval of the shareholders of the Company be and is hereby accorded in terms of Section 196 , 197, 203 and other applicable provisions , if any, of the Companies Act, 2013 and the Rules made thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), read with Schedule V of the Companies Act, 2013, including any statutory modification or re-enactment thereof, Mr. Anand Kumar (holding DIN: 01381489) be and is hereby appointed as the Managing Director of the company w.e.f 22.02.2017 on the terms and conditions as set out hereunder:-

Terms and Conditions of Appointment:-

- (i) Tenure:

Upto five years as may be decided by the Board of Directors. His period of office shall be liable to determination by retire of directors by rotation.

- (ii) Remuneration:

At present NIL for his tenure of five years. However, the Board or any Committee thereof in its absolute discretion may from time to time will review the salary that may be payable to Mr. Anand Kumar subject to the provisions of Section 196 and 197 and Schedule V of the Companies Act, 2013 and other applicable provisions of the Companies Act, 2013.

(iii) Functions:

Mr. Anand Kumar shall discharge such duties and functions as may be assigned to him by the Board of Directors from time to time.

(iv) Sitting Fees:

No sitting fees shall be paid to Mr. Anand Kumar at present to attend the Board Meetings/ Committee Meetings of the Directors.

(v) Termination

The appointment of Mr. Anand Kumar as Managing Director may be terminated by either party by giving to the other party one month's notice in writing.

“RESOLVED FURTHER THAT if in future the Board decides to pay remuneration to Mr. Anand Kumar, as Managing Director, the Board shall obtain a fresh approval from the shareholders of the Company.”

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board be and is hereby authorized to do all such acts, deeds, matters and things, as it may, in its absolute discretion deem necessary, proper or desirable and to settle any questions, difficulties and/or doubts that may arise in this regard in order to implement and give effect to the foregoing resolution.

RESOLVED FURTHER THAT the Board of Directors of the Company and/or the Company Secretary of the Company, be and are hereby severally authorized to file the necessary forms with the office of the Ministry of Corporate Affairs, Delhi and are further authorized to complete the other necessary formalities as are required to give effect to above resolutions.”

5. To consider and if thought fit, to pass with or without modification, the following resolution as an Ordinary Resolution:

“RESOLVED THAT Mr. Arpit Goel (holding DIN 06405912) who was appointed as an Additional Director of the Company w.e.f. 22/02/2017 in terms of the provisions of Section 161 of the Companies Act, 2013 and the Rules made there under and whose term of office expires at the forthcoming Annual General Meeting of the Company and in respect of whom the Company has received a notice in writing from a member proposing his candidature for the office of Director, be and is hereby appointed as a Director of the Company whose period of office shall be liable to determination by retire of directors by rotation.”

6. To consider and if thought fit, to pass with or without modification, the following resolution as an Ordinary Resolution:

“RESOLVED THAT pursuant to the provisions of Section 149, 150, 152 and any applicable provisions of the Companies Act, 2013 and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification (s) or re – enactment thereof for the time being in force) read with Schedule IV to the Companies Act, 2013, Ms. Shashi Yadav (DIN: 07743898), who was appointed as an Additional Woman Director of the Company in terms of Section 161(1) of the Companies Act, 2013 with effect from 22nd February, 2017 and whose terms of office expires at this Annual General Meeting and in respect of whom the Company has received a notice in writing under Section 160 of the Companies Act, 2013 from a member proposing her candidature for the office of Director, be and is hereby appointed as an Independent Woman Director of the Company to hold office for five consecutive years from the date of her appointment.”

7. To consider and approve re-classification of the promoters of the Company and in this regard to consider and if thought fit, to pass, the following resolution as a Special Resolution:-

“RESOLVED THAT pursuant to provisions of Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (hereinafter referred to as “Listing Regulations”) including any statutory modification(s) or re-enactment(s) thereof for the time being in force and other applicable provisions of the Companies Act, 2013, and subject to necessary approval from SEBI, Stock Exchanges, where the shares of the company are listed and other applicable Authorities, as may be necessary, the consent of the Members of the company be and is hereby accorded to re-classify Mr. Bhim Sain Saggarr from “Promoters and Promoters Group category “ to “Public Category”.

RESOLVED FURTHER THAT the out-going promoter, i.e., Mr. Bhim Sain Saggarr seeking re-classification **does not:**

1. Directly or indirectly, exercise any control, over the affairs of the Company.
2. have any special rights through formal or informal shareholders' agreements.
3. hold more than ten per cent of the paid up capital of the Company.
4. act as a Key Managerial person for a period of more than three years from the date of Shareholders approval.

RESOLVED FURTHER THAT after such re-classification Mr. Bhim Sain Saggarr shall cease to be the promoter of the Company.

FURTHER RESOLVED THAT for the purpose of giving effect to the above resolution, the Board or the officers authorized by the Board in this regard, be and are hereby severally authorized to do all such acts, deeds, matters and things as may be necessary or expedient and settle any questions, difficulties or doubts that may arise in this regard without requiring the Board to secure any further consent or approval of the members of the Company.”

8. To consider and if thought fit, to pass, with or without modification, the following resolution as an Ordinary Resolution.

“**RESOLVED THAT** pursuant to provisions of Section 188 and other applicable provisions, if any, of the Companies Act, 2013 read with applicable Rules under Companies (Meetings of Board and its Powers) Rules, 2014 and in terms of applicable provisions of SEBI (Listing Obligation and Disclosure Requirements) Regulations 2015 (including any amendment, modification or re-enactment thereof), and subject to such other approvals from such Authorities as may be required in this regard, the consent of the members of the Company be and is hereby accorded to the Board of Directors of the Company to sale, purchase or supply of any goods or materials, selling or otherwise disposing of, or buying, leasing of property of any kind, availing or rendering of any services, appointment of agent for purchase or sale of goods, materials, services or property or otherwise disposing of any goods, materials or property or availing or rendering any services from related parties or appointment of such related party to any office or place of profit in the company or its associate companies, if any or reimbursement of any transaction or any other transaction of whatever nature with related parties:

Sr. No	Name of the Related Party	Relationship	Maximum Value of Transactions per annum with effect from April 01, 2017 (Rs. in lacs)
1	Mr. Anand Kumar	Promoter of the Company	200.00*
2.	Mr. Arpit Goel	Promoter of the Company	200.00*

* Expected maximum annual value of transactions per related party over the year

“**RESOLVED FURTHER THAT** the board of directors of the Company be and is hereby authorized to take such steps as may be necessary for obtaining approvals, statutory, contractual or otherwise, in relation to the above and to settle all matters arising out of and incidental thereto, and to sign and execute all deeds, applications, documents and writings that may be required, on behalf of the Company and generally to do all acts, deeds, matters and things that may be necessary, proper, expedient or incidental thereto for the purpose of giving effects to this Resolution.”

**For and on Behalf of the Board
of Sai Moh Auto Links Limited**

**Sd/-
(Anand Kumar)
Chairman
DIN : 01381489**

**Date: 02nd September, 2017
Place: New Delhi**

Notes:

1. A MEMBER ENTITLED TO ATTEND AND VOTE AT THE MEETING IS ENTITLED TO APPOINT A PROXY TO ATTEND AND VOTE ON A POLL INSTEAD OF HIMSELF AND A PROXY NEED NOT BE A MEMBER OF THE COMPANY. A PROXY FORM IS ENCLOSED. THE INSTRUMENT APPOINTING A PROXY SHOULD, HOWEVER, BE DEPOSITED AT THE REGISTERED OFFICE OF THE COMPANY NOT LESS THAN 48 HOURS BEFORE THE COMMENCEMENT OF THE MEETING.

A person can act as a proxy on behalf of members not exceeding fifty and holding in aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding more than ten per cent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act proxy for any other person or member.

2. An Explanatory Statement pursuant to Section 102 (1) of the Companies Act, 2013 is annexed hereto and forms parts of notice.
3. Corporate Members intending to send their authorized representative to attend the Meeting are requested to send at the Registered Office of the Company, a duly certified copy of the Board Resolution, authorising their representative to attend and vote on their behalf at this General Meeting.
4. Queries proposed to be raised at the Annual General Meeting may be sent to the Company at its registered office at least seven days prior to the date of Annual General Meeting to enable the management to keep the information ready at the meeting.
5. The Register of Members and Share Transfer Books of the Company will remain closed from Saturday, 23rd September, 2017 to Friday, 29th September, 2017 (both days inclusive) for the purpose of the AGM.
6. Members / Proxies should fill-in the attendance slip for attending the Meeting and bring their attendance slip along with their copy of the Annual Report to the Meeting.
7. In case of joint holders attending the meeting, only such joint holder who is higher in the order of name will be entitled to vote.
8. Members who are holding Company's shares in dematerialized form are required to bring details of their Depository Account Number for identification.
9. The members are requested to intimate changes, if any, in their registered address to the Registrar & Share Transfer Agents for shares held in physical form & to their respective Depository participants for shares held in electronic form.
10. All documents referred to in the accompanying Notice are opened for inspection at the Registered Office of the Company on all working days, except Sunday between 2 P.M. to 4 P.M. upto the date of the Annual General Meeting.
11. Members are requested :
 - i) To quote their folio Nos. in all correspondence.
 - ii) To note that no gifts will be distributed at the meeting.
 - iii) In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote.
12. Members who have not registered their e-mail addresses so far are requested to register their e-mail addresses for receiving all communications including Annual Report, Notices, Circulars, etc from the Company electronically.
13. In terms of Section 72 of the Companies Act, 2013, a Member of the Company may nominate a person on whom the shares held by him/her shall vest in the event of his/her death. Member(s) desirous of availing this facility may submit nomination in the prescribed Form SH – 13 to the Company/RTA in case shares are held in Physical form, and to their respective depository participant, if held in electronic form.
- 14. Members holding shares in demat form are requested to submit their Permanent Account Number (PAN) to their respective Depository Participant and those holding shares in physical form are requested to submit their PAN details to the company / RTA in order to comply with the SEBI guidelines. Members are further requested to communicate their email id/s to the company or to their respective Depository Participants or to the RTA of the Company.**
15. Pursuant to Section 108 of the Companies Act, 2013, read with the Companies (Management and Administration) Rules, 2014, the Company is pleased to provide the e-voting facility to the members to exercise their right to vote by electronic means. The Company has fixed 22nd September, 2017 as a cut – off date to record the entitlement of the shareholders to cast their vote electronically at the 32nd Annual General Meeting (AGM) by electronic means under the Companies Act, 2013 and rules made thereunder. Consequently, the same cutoff date, i.e., 22nd September, 2017 would record entitlement of the shareholders, who do not cast their vote electronically, to cast their vote at the 32nd AGM on 29th September, 2017.

The e-voting period will commence at 09.00 A.M. on 26th September, 2017 and will end at 05.00 P.M. on 28th September, 2017. The Company has appointed Mr. Kundan Agrawal (Membership No. FCS –7631 & CP No. 8325), Company Secretary in Practice to act as Scrutinizer, for conducting the scrutiny of the votes cast. The Members desiring to vote through electronic mode may refer to the detailed procedure on e-voting given as Annexure to the Notice.

The Company has engaged the services of MAS Services Limited and NSDL as the Authorised Agencies to provide e-voting facilities.

**For and on Behalf of the Board
of Sai Moh Auto Links Limited**

**Sd/-
(Anand Kumar)
Chairman
DIN :01381489**

**Date: 02nd September, 2017
Place: New Delhi**

EXPLANATORY STATEMENT IN RESPECT OF THE SPECIAL BUSINESS PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013

As required by Section 102 of the Companies Act, 2013, the following explanatory statement sets out all material facts relating to the business mentioned under Item Nos.3 to 6 of the accompanying notice:

Item No. 3 & 4

Mr. Anand Kumar (holding DIN: 01381489) was appointed as an Additional Director of the Company by the Board of Directors with effect from 22.02.2017 and in terms of relevant provisions of the Companies Act, 2013 he holds office till the conclusion of this Annual General Meeting.

The Company has received a notice under Section 160 of the Act along with deposit of requisite amount proposing his candidature for the office of director liable to retire by rotation.

Mr. Anand Kumar is not disqualified from being appointed as a Director in terms of Section 164 of the Act and has given his consent to act as Director. His brief profile has been mentioned hereinbelow:

Mr. Anand Kumar, aged 55 years, is a commerce graduate with over 36 years of experience in various industries. He began his carrier by establishing a Chemical Trading Company and diversified it into a specialty chemical manufacturing Company, footwear sole manufacturing company and hospitality industry.

Further, Section 203 of the Companies Act, 2013 mandates that every listed company shall have either the Managing Director or Chief Executive Officer or Manager and in their absence, a whole time director as a whole time key managerial personnel.

In order to meet the requirements of Section 203 of the Companies Act, 2013, the Board of Directors of the Company had appointed Mr. Anand Kumar as a Managing Director of the Company for a period of Five years w.e.f 22.02.2017, whose term of office is liable to determination by retire of Directors by rotation.

Mr. Anand Kumar does not hold Directorship in any public limited company except Sai Moh Auto Links Limited.

In view of inadequacy of profits, the Board of Directors has recommended NIL remuneration at present to Mr. Anand Kumar as specified in the resolution for a period of five years with effect from 22/02/2017.

Mr. Anand Kumar is a Promoter Director of the Company and therefore, has an interest, directly or indirectly, in the capital of the Company to the extent of his shareholding.

Keeping in view the experience and expertise of Mr. Anand Kumar, the Board considers it desirable that the Company should continue to avail the services of Mr. Anand Kumar and accordingly recommends the Resolution at Item No. 3 as an Ordinary Resolution and item no. 4 as a Special Resolution for the approval by member.

None of the Directors and Key Managerial Personnel of the Company and their relatives except Mr. Anand Kumar and Mr. Arpit Goel are concerned or interested, financially or otherwise in the resolutions set out in Item No. 3 & 4. The Board of Directors recommends the resolutions set out in Item No. 3 & 4 for approval by the members.

Item No.5

Mr. Arpit Goel was appointed as an Additional Director of the Company by the Board of Directors with effect from 22.02.2017 and in terms of relevant provisions of the Companies Act, 2013 and Rules made thereunder, he holds office till the conclusion of this Annual General Meeting.

The Company has received a notice under Section 160 of the Act alongwith deposit of requisite amount proposing his candidature for the office of director liable to retire by rotation.

Mr. Arpit Goel is not disqualified from being appointed as a Director in terms of Section 164 of the Act and has given his consent to act as Director. His brief profile is mentioned hereinbelow:

Mr. Arpit Goel, aged 28 years, is a B. Tech in Biochemical and MBA in Marketing and Finance and holds an experience of over 5 years in various industries. He is involved in the business of chemical manufacturing Company, footwear sole manufacturing company and hospitality.

Presently, Mr. Arpit Goel does not hold Directorship in any other public limited company except Sai Moh Auto Links Limited.

The Board has recommended the appointment of Mr. Arpit Goel as a Director of the Company whose term of office is liable to retire by rotation. In the opinion of the Board, Mr. Arpit Goel fulfils the conditions specified in the Act and the Rules framed there under for his appointment as Non Executive Director of the Company liable to retire by rotation.

In compliance with the provisions of Section 149 of the Act, the appointment of Mr. Arpit Goel as a Director of the company liable to retire by rotation is now being placed before the members for their approval.

The Board considers it desirable to have the benefit of his advice and guidance and recommends the Ordinary Resolution at Item No. 5 for approval of the members.

None of the Directors and Key Managerial Personnel of the Company and their relatives except Mr. Arpit Goel and Mr. Anand Kumar are concerned or interested, financially or otherwise in the resolution set out in Item No. 5. The Board of Directors recommends the resolution set out in Item No. 5 for approval by the members as an Ordinary Resolution.

Item No. 6

The Board of Directors of the Company at its meeting held on 22/02/2017 had appointed Ms. Shashi Yadav (holding DIN 07743898) as an Additional Director of the Company w.e.f. 22/02/2017 as per Section 161 of the Companies Act, 2013 and Rules made thereunder and as such she holds office upto the date of this Annual General Meeting.

The Company had pursuant to the provisions of Listing Agreement entered into with the Stock Exchanges and as per Companies Act, 2013, appointed Ms. Shashi Yadav as an Independent Woman Director.

Pursuant to the provisions of Section 149 & 150 of the Companies Act, 2013 and the Rules framed thereunder, which came into effect from 01st April, 2014, every listed public company is required to have atleast one-third of the total number of directors as Independent Directors, who are not liable to retire by rotation and has one woman Director.

The Board has recommended the appointment of Ms. Shashi Yadav as an Independent Director for a term of five years from the date of her appointment.

The Company has received notices in writing under Section 160 of the Companies Act, 2013 from a member alongwith deposit of requisite amount proposing her candidature for the office of Director.

Ms. Shashi Yadav has given a declaration to the Board that she meets the criteria of Independence as provided under Section 149(6) of the Act. In the opinion of the Board, Ms. Shashi Yadav fulfils the conditions specified in the Act and the Rules framed thereunder for her appointment as an Independent Director and she is Independent of the management. Copies of the draft letter for appointment of Ms. Shashi Yadav would be available for inspection without any fee by the members at the Registered Office of the Company during normal business hours on any working day. Ms. Shashi Yadav has given her consent to act as an Independent Director of the Company and has confirmed that she is not disqualified to act as a Director.

In compliance with the provisions of Section 149 read with Schedule IV of the Act, the appointment of Ms. Shashi Yadav as an Independent Director is now being placed before the members for their approval.

A brief profile of Ms. Shashi Yadav is given below.

Ms. Shashi Yadav, aged 28 years, is a Commerce Graduate from prestigious University. She is a social worker and has an experience of almost 6 years. She is associated with various NGOs as a social worker.

At present, Ms. Shashi Yadav is not a Director in any company.

Ms. Shashi Yadav does not hold by herself or for any other person on a beneficiary basis, any shares in the Company as per declaration given by her.

The Board considers that her association would be of immense benefit to the Company and it is desirable to continue to avail services of Ms. Shashi Yadav as an Independent Woman Director of the Company.

Except Ms. Shashi Yadav, being an appointee, none of the Directors and Key Managerial Personnel of the Company and their relatives is concerned or interested, financial or otherwise in the resolution set out in Item No. 6. The Board of Directors recommends the resolution for approval by the members.

Item No.7

Regulation 31A of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (hereinafter refers as Listing Regulation, 2015) effective from December, 2015, has provided a regulatory mechanism for re-classification of promoters as public shareholders subject to fulfilment of conditions as provided therein.

In this regard, the company has received a request letter from Mr. Bhim Sain Saggarr pursuant to Regulation 31A of the Listing Regulations, 2015 requesting the Board to re-classify him under the public category as Mr. Anand Kumar and Mr. Arpit Goel, have already acquired control over the affairs of the company on 15th February, 2017 and have been inducted as the Promoters of the Company by acquiring upto 858,650 (Eight Lacs Fifty Eight Thousand Six Hundred and Fifty) fully paid up Equity Shares of face value of Rs. 10 each (Rs. Ten) constituting 26.00 % of the present paid-up share capital of the Company pursuant to open offer made by them to acquire 858,650 equity shares and control of the company.

Further, subsequent to the completion of open offer, Mr. Anand Kumar and Mr. Arpit Goel have also been appointed as the Managing Director and Director of the Company respectively.

In view of the explanations given by Mr. Bhim Sain Saggarr, as detailed above and in consideration to the conditions as stipulated in regulation 31 A of the Listing Regulations, 2015, the Board of Directors of the Company in its meeting held on 2nd September, 2017, has approved request for reclassification received by the Company from Mr. Bhim Sain Saggarr requesting to reclassify himself from Promoter category to Public category subject to the approval by the members and relevant Regulatory Authorities.

Mr. Bhim Sain Saggarr, acting individually and in concert, does not exercise control over the management and affairs of the company either directly or indirectly. At present, he holds 1,96,500 equity shares of Sai Moh Auto Links Ltd. representing 05.95% of the paid up capital of the company.

Further, as per Rule 19A of the Securities Contracts (Regulation) Rules, 1957, the public shareholding as on date of the notice fulfils the minimum public shareholding requirement of atleast 25% and the proposed reclassification does not intend to increase the Public Shareholding to achieve compliance with minimum public shareholding requirement.

None of the Directors and Key Managerial Personnel of the Company or their relatives are concerned or interested, financial or otherwise in the resolution set out in Item No. 7. The Board of Directors recommends the resolution set out in Item No. 7 for approval by the members as a special resolution.

Item No. 8

The Companies Act, 2013 aims to ensure transparency in the transactions and dealings with the related parties of the Company. The provisions of Section 188(1) of the Companies Act, 2013 that govern the Related Party Transactions, require that for entering into any contract or arrangement as mentioned hereinbelow with the related party, the Company must obtain prior approval of the Board of Directors and in case of the Company having a paid up capital of Rs. Ten Crores or more, prior approval of shareholders must be obtained for entering into following Related Party Transactions:

1. Sale, purchase or supply of any goods or materials,
2. Selling or otherwise disposing of, or buying, leasing of property of any kind,
3. Availing or rendering of any services,
4. Appointment of any agent for purchase or sale of goods, materials, services or property or otherwise disposing of any goods, materials or property or availing or rendering any services from related parties,
5. Appointment of such related party to any office or place of profit in the company or its associate companies, if any or reimbursement of any transaction or any other transaction of whatever nature with related parties.

The proviso to Section 188(1) also states that nothing in Section 188(1) will apply to any transaction entered into by the Company in the ordinary course of business and at arm's length basis. Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 has also prescribed seeking of shareholders' approval for material related party transactions.

For the smooth functioning of the operations of the company, the company, from time to time, needs funds. Further, at times the excess funds are deployed in companies in which the Director(s) of the Company are interested. The

deployments of funds in such companies are at an arm's length basis. The Promoter of the Company i.e. Mr. Anand Kumar had been infusing and intends to infuse funds and intends to involve in other transactions as are mentioned in Section 188(1) of the Companies Act, 2013 and Rules 15 and 16 of Companies (Meetings of Board and its Powers) Rules, 2014 that may become material in nature as these transactions may exceed 10% of the net worth of the Company or may exceed the other perimeters/criteria's as are mentioned in applicable Rules under Companies (Meetings of Board and its Powers) Rules, 2014 and amendments thereto.

All the proposed transactions put up for approval are in the ordinary course of business and at arm's length. Pursuant to the provisions of Section 188(1) of the Companies Act, 2013 and applicable Rules made thereunder and the SEBI (Listing and Disclosure) Regulations, 2015, the following contracts/arrangements/transactions require the approval of the unrelated shareholders of the Company by way of Ordinary resolution:

Sr. No	Name of the Related Party	Relationship	Maximum Value of Transactions per annum with effect from April 01, 2017 (Rs. in lacs)
1	Mr. Anand Kumar	Promoter of the Company	200.00*
2.	Mr. Arpit Goel	Promoter of the Company	200.00*

* Expected maximum annual value of transactions per related party over the year

The annual value of the transactions proposed is estimated on the basis of the Company's current transactions and future business projections.

The members are further informed that members of the Company being a related party or having any interest in the resolution as set out in Item No. 8 shall abstain on voting on this resolution whether the entity is a related party to the particular transaction or not.

The Board of Directors recommends the resolution set forth in Item No. 8 for approval of the Member as an Ordinary Resolution.

Except Mr. Anand Kumar, Managing Director and Mr. Arpit Goel, Director of the Company, no other Director or Key Managerial Personnel or their relatives are concerned or interested, financially or otherwise, in passing of this resolution.

**For and on Behalf of the Board
of Sai Moh Auto Links Limited**

**Sd/-
(Anand Kumar)
Chairman
DIN :01381489**

**Date: 02nd September, 2017
Place: New Delhi**

VOTING THROUGH ELECTRONIC MEANS

The procedure and instructions for e-voting as given in the Notice of the 32nd Annual General Meeting are again reproduced hereunder for easy reference:

- I. In case of Members receiving e-mail from NSDL (For those members whose e-mail addresses are registered with Company/Depositories):**
 - a. Open e-mail and open PDF file viz."Sai Moh Auto Links-remote e-Voting.pdf" with your client ID or Folio No. as password containing your user ID and password for remote e-voting. Please note that the password is an initial password.
 - b. Launch internet browser by typing the following URL: <https://www.evoting.nsdl.com/>.
 - c. Click on Shareholder-Login.
 - d. Put user ID and password as initial password noted in step (i) above. Click Login.

- e. Password change menu appears. Change the password with new password of your choice with minimum 8 digits/characters or combination thereof. Note new password. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- f. Home page of remote e-voting opens. Click on remote e-voting: Active Voting Cycles.
- g. Select "EVEN" of "**Sai Moh Auto Links Limited**".
- h. Now you are ready for remote e-voting as Cast Vote page opens.
- i. Cast your vote by selecting appropriate option and click on "Submit" and also "Confirm" when prompted.
- j. Upon confirmation, the message "Vote cast successfully" will be displayed.
- k. Once you have voted on the resolution, you will not be allowed to modify your vote.
- l. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer through e-mail to cskundanagrawal@gmail.com with a copy marked to saimohauto@gmail.com and evoting@nsdl.co.in.

II. In case of Members receiving Physical copy of Notice of 32nd Annual General Meeting (for members whose email IDs are not registered with the Company/Depository Participants(s) or requesting physical copy)

- a. Initial password is provided in the box overleaf.
- b. Please follow all steps from Sl. No. (b) to Sl. No. (l) above, to cast vote.
- A. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Members and remote e-voting user manual for Members available at the downloads section of www.evoting.nsdl.com or call on toll free no.: 1800-222-990.
- B. If you are already registered with NSDL for remote e-voting then you can use your existing user ID and password/PIN for casting your vote.
- C. You can also update your mobile number and e-mail id in the user profile details of the folio which may be used for sending future communication(s).
- D. The voting rights of members shall be in proportion to their shares of the paid up equity share capital of the Company as on the cut-off date of 22nd September, 2017.
- E. Any person, who acquires shares and becomes member of the Company after dispatch of the notice and holding shares as of the cut-off date i.e., 22nd September, 2017, may also obtain the login ID and password by sending a request at evoting@nsdl.co.in or RTA, MAS Services Limited.

However, if you are already registered with NSDL for remote e-voting then you can use your existing user ID and password for casting your vote. If you forgot your password, you can reset your password by using "Forgot User Details/Password" option available on www.evoting.nsdl.com or contact CDSL at the following toll free no.: 1800-200-5533.

- F. A member may participate in the AGM even after exercising his right to vote through remote e-voting but shall not be allowed to vote again at the AGM.
- G. A person, whose name is recorded in the register of members or in the register of beneficial owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through ballot paper.
- H. Mr. Kundan Agrawal Practicing Company Secretary (Membership No. FCS –7631 & CP No. 8325), has been appointed for as the Scrutinizer for providing facility to the members of the Company to scrutinize the voting and remote e-voting process in a fair and transparent manner.
- I. The e-voting period will commence at 09.00 A.M. on 26th September, 2017 and will end at 05.00 P.M. on 28th September, 2017.

- J. The Chairman shall, at the AGM, at the end of discussion on the resolutions on which voting is to be held, allow voting with the assistance of scrutinizer, by use of "Ballot Paper" for all those members who are present at the AGM but have not cast their votes by availing the remote e-voting facility.
- K. The Scrutinizer shall after the conclusion of voting at the AGM, will first count the votes cast at the meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make, not later than three days of the conclusion of the AGM, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized by him in writing, who shall countersign the same and declare the result of the voting forthwith.
- L. The Results declared alongwith the report of the Scrutinizer shall be placed on the website of the Company www.saimohauto.com and on the website of NSDL immediately after the declaration of result by the Chairman or a person authorized by him in writing and communicated to the Bombay Stock Exchange Limited, Ludhiana Stock Exchange Limited, Ahmedabad Stock Exchange Limited and Delhi Stock Exchange Limited.
- M. Once the vote on a resolution is cast by a member, the member shall not be allowed to change it subsequently or cast the vote again.

Director's Report

Dear Members,

Your Directors are delighted to present the 32nd Annual Report of your Company together with the Audited Annual Accounts for the financial year ended 31st March, 2017.

1. Financial Results

The Financial Performance of your Company for the year ended March 31, 2017 is summarized below

Particulars	(Amount in Rs. Thousand's)	
	Financial Year ended	
	31 st March, 2017	31 st March, 2016
Total Income	2621	23596
Total Expenditure	2515	23492
Profit before tax	106	104
Provision for tax	20	32
Deferred Tax Liabilities (Assets)	685	-
Short Provision of tax of earlier years	-	3
Profit after Tax	(598)	69
Profit/(Loss) b/f of previous year	(2281)	(4725)
Capital Reserve	-	2375
Balance of Profit/(Loss) carried to Balance Sheet	(2879)	(2281)
Paid-up Share Capital	33025	33025
Reserves and Surplus	(2879)	(2281)

2. Dividend

In view of insufficiency of profits, your Directors regret their inability to recommended dividend on equity shares for the year under review.

3. Reserves

In view of insufficiency of profits, no amount is proposed to be transferred to Reserves for the year under review.

4. Brief description of the Company's working during the year:

During the year under review total revenue of the Company was Rs. 26,20,904/- as against Rs. 2,35,96,000/- in the previous year. The company earned a net profit (before tax) of Rs. 1,06,405/- against a net profit (before tax) of Rs. 1,04,111/- during the previous year. Your Directors are putting in their best efforts to improve the profitability of the Company.

5. Scheme of Arrangement for Amalgamation

We are pleased to inform you that the Board of Directors of your company in its meeting held on 23rd March, 2017 had approved the proposal for Scheme of Arrangement for Amalgamation of "Annu Industries Private Limited" (the Transferor Company) with your Company i.e., "Sai Moh Auto Links Limited" (the Transferee Company) as per the provisions of Section 230-232 and any other applicable provisions of the Companies Act, 2013. The Board is in the process of finalization of scheme of merger and appointment of agencies including Valuer, Merchant Bankers, Lawyers etc for taking up the process of merger.

6. Change in Control

During the year under review, Mr. Anand Kumar and Mr. Arpit Goel, have acquired control over the affairs of the company on 15th February, 2017 and have been inducted as the new Promoters of the Company by acquiring upto 858,650 (Eight Lacs Fifty Eight Thousand Six Hundred and Fifty) fully paid up Equity Shares of face value of Rs. 10 each (Rs. Ten) constituting 26.00 % of the present paid-up share capital of the Company pursuant to open offer made by them to acquire 858,650 equity shares and control of the company.

Further, subsequent to the completion of open offer, Mr. Anand Kumar and Mr. Arpit Goel have also been appointed as the Managing Director and Director of the Company respectively.

The Acquirers have intention to infuse the business of manufacturing and trading of specialty chemical, chemical adhesive etc. and to carry research and development with this Company.

7. Change in the nature of business, if any

During the year, there is no change in the nature of business activity of the company.

8. Material changes and commitments, if any, affecting the financial position of the company which have occurred between the end of the financial year of the company to which the financial statements relate and the date of the report

During the period between the end of the financial year of the company and the date of the report, there are no material changes and commitments which affect the financial position of the company.

9. Details of significant and material orders passed by the Regulators or Courts or Tribunals impacting the going concern status and company's operations in future

During the year, there is no significant and material orders passed by the Regulators or Courts or Tribunals which impact the going concern status and company's operations in future.

10. Details in respect of adequacy of internal financial controls with reference to the Financial Statements

The Board has adopted policies and procedure for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its asset, the prevention and detection of fraud and error, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosure.

11. Details of Subsidiary/Joint Ventures/Associate Companies

The Company has no Subsidiary. During the year, no company has become or ceased as subsidiary/Joint-venture/Associate of the company.

12. Performance and financial position of each of the subsidiaries, associates and joint venture companies included in the consolidated financial statement

During the year, no consolidated financial statements have been prepared by the company as the Company has no subsidiary company.

13. Public Deposits

Your Company has not accepted any deposits from public within the meaning of Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014, during the year under review. The details relating to deposits, covered under Chapter V of the Act is as under-

(a)		accepted during the year	Rs Nil
(b)		remained unpaid or unclaimed as at the end of the year	Rs Nil
(c)		whether there has been any default in repayment of deposits or payment of interest thereon during the year and if so, number of such cases and the total amount involved	N.A.
	(i)	at the beginning of the year	Rs Nil
	(ii)	maximum during the year	Rs Nil
	(iii)	at the end of the year	Rs Nil

14. Auditors

M/s. Kapil Dev & Associates, Chartered Accountants, New Delhi, the Statutory Auditors of the Company (Registration No. 025812N), had been appointed as the Statutory Auditors of your Company for a period of four consecutive years at the 30th Annual General Meeting of the Company held on 30th September, 2015 till the conclusion of 34th Annual General Meeting as per the provisions of Section 139(1) of the Companies Act, 2013.

Section 139(1) of the Companies Act, 2013 further provides that the appointment of statutory auditors shall be placed before the members at every AGM for ratification.

The Company has received a certificate from the auditors confirming that they are eligible for appointment as auditors of the Company under Section 139 of the Companies Act, 2013 and meet the criteria for appointment specified in Section 141 of the Companies Act, 2013 and SEBI Listing Regulations.

Based on the recommendations of the Audit Committee and as per the provisions of Section 139(1) of the Companies Act, 2013, the Board of Directors of your Company proposes to ratify the appointment of M/s Kapil Dev & Associates, Chartered Accountants, as the Statutory Auditors of the Company for F.Y. 2017-18.

15. Auditors' Report

The comments on statement of accounts referred to in the report of the Auditors are self explanatory. Auditor Report does not contain any qualification, reservation or adverse remark.

16. Share Capital

A	Issue of equity shares with differential rights:	During the year, company has not issued any equity shares with differential rights.
B	Issue of sweat equity shares	During the year, company has not issued any Sweat equity shares.
C	Issue of employee stock options	During the year, company has not issued employee stock options.
D	Provision of money by company for purchase of its own shares by employees or by trustees for the benefit of employees	Rs Nil
E	Bonus Shares	No bonus shares were issued during the year under review.
F	Forfeiture of Shares	No further forfeiture of Shares occurred during the year under review.

17. Extract of the annual return (MGT-9)

The extract of the annual return in Form No. MGT-9 is annexed herewith (**Annexure 1**).

18. Conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

A) Conservation of energy

The requirements of disclosures with regard to Conservation of Energy in terms of Section 134 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014 are not applicable to the Company since it doesn't own any manufacturing facility.

However, the company has undertaken various energy efficient practices which has strengthened the Company's commitment towards becoming an environment friendly organization. The Company makes all efforts towards conservation of energy, protection of environment and ensuring safety. As far as possible, company is utilizing alternate sources of energy.

(B) Technology absorption

The business of the company is not technology driven. No technology has been imported. There is nothing to be disclosed on account of technology absorption.

(C) Foreign exchange earnings and Outgo during the year:

	Rs
Foreign Exchange Earned in terms of actual inflows	Nil
Foreign Exchange outgo in terms of actual outflows	Nil

19. Corporate Social Responsibility (CSR)

In terms of section 135(1) of the Companies Act, 2013, the provisions of Corporate Social Responsibility are not applicable to the Company.

20. DIRECTORS AND KEY MANAGERIAL PERSONNEL**A) Changes in Directors and Key Managerial Personnel****Appointment and Cessation**

During the year under review, Mr. Anand Kumar was appointed as an Additional Director and Managing Director of the company in the category of Executive Director of the Company and Mr. Arpit Goel was appointed as an Additional Director of the Company in the category of Non- Executive, Director of the Company with effect from 22nd February, 2017 and Ms. Shashi Yadav was appointed as Additional Director in the category of Non-Executive Director, Independent Woman Director for five consecutive years and to hold office till the conclusion of this Annual General Meeting.

Appropriate resolutions seeking your approval for the appointment of Mr. Anand Kumar as an executive Director liable to retire by rotation for five consecutive years and Mr. Arpit Goel a Non Executive Director, Liable to retire by rotation and and Ms. Shashi Yadav as an Non Executive Independent Woman Director of the company forms part of the notice calling AGM.

Cessation

During the year under review, Mr. Bhim Sain Saggarr, Managing Director of the company, Mr. Ramashish Sahu, Whole-time Director of the Company, Mr. Deepak Kumar Rustagi and Ms. Reena Gupta, Directors of the Company resigned from the Board w.e.f 22nd February, 2017. The Board places on records its deep appreciation for the valuable contribution made by them during their association with the Company.

B. Appointment of Independent Directors

Pursuant to the provisions of Section 149 of the Companies Act, 2013 and Regulation 17 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, your Company has requisite number of Independent Directors on its Board. Your Company has duly complied with the requirements of the said provisions for appointment of Independent Directors during the year under review.

C. Declaration by Independent Directors

Your Company has received necessary declaration from each Independent Director of the Company under Section 149(6) of the Companies Act, 2013 read with Regulation 16 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, confirming that they meet with the criteria of independence as prescribed under the aforesaid Section and Regulation.

D. Formal Annual Evaluation

In compliance with the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, during the year, the Board adopted a formal mechanism for evaluating its performance as well as

that of its Committees and Individual Directors including the Chairman of the Board. Structured questionnaires were used in the overall Board evaluation comprising various aspects of Board function.

The evaluation of Independent Directors was carried out by the entire Board and that of the Chairman and Non – Independent Directors were carried out by the Independent Directors.

The Directors were satisfied with the evaluation results, which reflected the overall engagement of the Board and its Committees with the Company.

21. Number of meetings of the Board of Directors

Eight meetings of the Board of Directors were held during the year on 30.5.2016, 12.08.2016, 03.09.2016, 30.09.2016, 14.11.2016, 13.02.2017, 22.02.2017 and 23.03.2017.

Two separate meetings of Independent Directors of the Company was held on 21.01.2017 and 23.03.2017.

22. Committees of the Board

During the year under, in accordance with the Companies Act, 2013, the Board reconstituted some of its Committees. The Committees are as follows:

- * Audit Committee
- * Stakeholders' Relationship Committee
- * Nomination and Remuneration Committee

Recommendation of Audit Committee

During the year under review, there were no instances of non-acceptance of any recommendation of the Audit Committee by the Board of Directors.

23. Board Evaluation

SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, mandates that the Board shall monitor and review the Board Evaluation framework. The Companies Act, 2013 provides that a formal annual evaluation needs to be made by the Board of its own performance and that of its Committees and individual directors. Schedule IV of the Companies Act, 2013, states that the performance evaluation of Independent Directors shall be done by the entire Board of Directors, excluding the director being evaluated.

The Board of Directors has carried out an annual evaluation of its own performance, Board Committees and individual directors pursuant to the provisions of the Companies Act, 2013 and the corporate governance requirements as prescribed by Securities and Exchange Board of India ("SEBI") under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Structured questionnaires were used in the overall Board evaluation comprising various aspects of Board function.

The performance of the Board was evaluated by the Board on the basis of Performance Evaluation Policy formulated by the Board and after seeking inputs from all the directors on the basis of the criteria such as the Board composition and structure, effectiveness of board processes, information and functioning, etc.

The performance of the Committees was evaluated by the Board after seeking inputs from the Committee members on the basis of the criteria such as the composition of committees, effectiveness of Committee meetings, etc. and on such further criteria as is set out in the Performance Evaluation Policy (**as per Annexure 2**) formulated by the Nomination and Remuneration Committee and approved by the Board to evaluate the performance of the Board and its Committees.

The Board and the Nomination and Remuneration Committee ("NRC") reviewed the performance of the individual directors on the basis of the criteria such as the contribution of the individual director to the Board and Committee

meetings like preparedness on the issues to be discussed, meaningful and constructive contribution and inputs in meetings, etc. In addition, the Chairman was also evaluated on the key aspects of his role.

In a separate meeting of Independent Directors held on 23.03.2017, performance of non-Independent Directors, performance of the board as a whole and performance of the Chairman was evaluated, taking into account the views of executive directors and non-executive directors. The same was discussed in the board meeting that followed the meeting of the Independent Directors, at which the performance of the Board, its committees and individual directors was also discussed.

Based on the outcome of performance evaluation for the financial year 2016-17, further measures/actions have been suggested to improve and strengthen the effectiveness of the Board and its Committees.

24. Policy On Directors' Appointment And Remuneration

Your Company has a policy to have an appropriate mix of executive and independent directors to maintain the independence of the Board, and separate its functions of governance and management. As on March 31, 2017, the Board consisted of 4 members out of which 1 (One) is Executive Director, 1 (One) is Non-Executive Director and 2 are Independent Directors including 1 Woman Independent Director.

The policy of the Company on directors' appointment and remuneration, including criteria for determining qualifications, positive attributes, independence of a Director, and other matters provided under sub-section (3) of Section 178 of the Companies Act, 2013, adopted by the Board, is attached as **Annexure – 3** to the Board Report. Further the remuneration paid to the Directors is as per the terms laid out in the nomination and remuneration policy of the Company.

25. Risk management policy and Internal Control

The Company has adopted a Risk Management Policy duly approved by the Board and also has in place a mechanism to identify access, monitor and mitigate various risks to key business objectives. Major risks identified by the businesses and functions are systematically addressed through mitigating actions on a continuing basis.

26. Whistle Blower Policy and Vigil Mechanism

Your Company has established a "Whistle Blower Policy" and Vigil Mechanism for directors and employees to report to the appropriate authorities concerns about the unethical behavior actual or suspected, fraud or violation of the Company's code of conduct policy and provides safeguards against victimization of employees who avail the mechanism and also provide for direct access to the Chairman of the Audit Committee. The said policy has been uploaded on the website of the company. The same can be accessed at the website of the Company i.e. www.saimohauto.com.

27. Particulars of loans, guarantees or investments under Section 186

Particulars and details of loans given, investments made or guarantees given and securities provided, if any, are given in the Notes to the Financial Statements.

28. Contracts and arrangements with related parties

The policy on materiality of related party transactions and dealing with related party transactions as approved by the Board may be accessed on the Company's website at the www.saimohauto.com.

As a matter of Company's policy, all contracts/arrangements/transactions, if any, which will be entered by the company with related parties would be in the ordinary course of business and on an arm's length basis and details and prescribed particulars of all such transactions (if any), will be contained in the Notes to the Financial Statements.

29. Secretarial Audit Report

In terms of Section 204(1) of the Companies Act, 2013 and the rules made thereunder, M/s Kundan Agrawal & Associates was appointed as the Secretarial Auditor to undertake the Secretarial Audit of the Company for the F.Y. 2016-17. The report of the Secretarial Audit in Form No. MR -3 is annexed to and forms part of this Report as per **Annexure - 4**

There are no qualifications, reservations, adverse remarks or disclaimers given by the Secretarial Auditor in the Report.

30. Corporate Governance:

Your Company has been benchmarking itself with well established Corporate Governance practices besides strictly complying with the requirements of Regulation 17 to 27 and any other applicable Regulation of the SEBI under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

A separate "Report on Corporate Governance" together with requisite certificate obtained from Statutory Auditors of the Company, confirming compliance with the provisions of Corporate Governance as per the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is annexed to this Report.

31. Directors' Responsibility Statement

Pursuant to Section 134(3)(c) read with 134(5) of the Companies Act, 2013, the Board of Directors to the best of their knowledge and belief confirm that:

- (a) in the preparation of the annual accounts for the financial year ended 31st March, 2017, the applicable accounting standards had been followed and no material departures have been made from the same;
- (b) the directors have selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent so as to give a true and fair view of the state of affairs of the company at the end of the financial year i.e. on 31st March, 2017 and of the profit or loss of the company for that period;
- (c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;
- (d) the directors have prepared the annual accounts on a going concern basis;
- (e) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and operating efficiently; and
- (f) the directors have devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems are adequate and operating effectively.

32. Particulars Of Employees

There are no employees employed throughout the financial year who were in receipt of remuneration of Rs. 60 Lacs or more or employed for part of the year who were in receipt of remuneration of Rs. 5 lacs or more a month under Rule 5(2) of the Companies (Appointment and Remuneration of Managerial Remuneration) Rules, 2014.

Disclosure u/s 197(12) and Rule 5(1) of the Companies Appointment and Remuneration of Managerial Personnel) Rules, 2014 are annexed herewith as **Annexure – 5**.

During the year under review, none of the Directors of the Company have received remuneration from the Company.

The Nomination and Remuneration Committee of the Company has affirmed in its meeting held on March 31, 2017 has affirmed that the remuneration paid to the Senior Management Employee/KMPs is as per the remuneration policy of the Company.

33. Internal Auditors & Their Report

Pursuant to the provisions of Section 138 of the Companies Act, 2013 and Rules made thereunder, the Company had appointed M/s Sanghi & Co., Chartered Accountants as Internal Auditor for the financial year 2016-17.

Internal Financial Control And Their Adequacy

The Board has adopted policies and procedure for ensuring the orderly and efficient conduct of its business, including adherence to the company's policies, the safeguarding of its asset, the prevention and detection of fraud and error, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial disclosure.

The Company has an adequate internal controls system commensurate with its size and the nature of its business. All the transactions entered into by the Company are duly authorized and recorded correctly. All operating parameters are monitored and controlled. The top management and the Audit Committee of the Board of Directors review the adequacy and effectiveness of internal control systems from time to time.

34. Disclosures under Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 read with Rules thereunder

Pursuant to the provisions of Section 22 of Sexual Harassment of Women at Workplace (Prevention, Prohibition & Redressal) Act, 2013 read with Rules thereunder, the Company has not received any complaint of sexual harassment during the year under review.

35. Human Resources

Your Company treats its "human resources" as one of its most important assets. We focus on all aspects of the employee lifecycle. This provides holistic experience for the employees as well. During their tenure at the Company, employees are motivated through various skill development programs. We create effective dialogue through our communication channels to ensure effective dialogue through our communication channels to ensure that feedback reach the relevant team, including leadership.

Your Company continuously invests in attraction, retention and development of talent on an ongoing basis. A number of programs that provide focused people attention are currently underway. Your Company thrust is on the promotion of talent internally through job rotation and job enlargement.

36. Segment-wise performance

The Company is into single reportable segment only.

37. Management Discussion and Analysis

The Management Discussion and Analysis Report on the business of the Company and performance review for the year ended March 31, 2017, as stipulated in Regulation 34 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, is presented in a separate report which forms part of the Report.

38. Disclosure of Accounting Treatment

There is no deviation in following the treatment prescribed in the Accounting Standards in preparation of Financial Statements of the Company for the year ended on March 31, 2017

39. Listing of Shares

During the year under review, the Company get Listed with Bombay Stock Exchange Limited on 15.09.2016 to provide an opportunity to trade and to provide liquidity in its shares to its equity shareholders, under the Direct Listing Scheme formulated by BSE. The Company is also listed with Ahmedabad Stock Exchange, Ludhiana Stock Exchange Ltd., Delhi Stock Exchange Ltd.

40. Acknowledgements

Your Directors are grateful to the Government of India, the Reserve Bank of India, the Securities and Exchange Board of India (SEBI), the Stock Exchanges and other regulatory authorities for their valuable guidance and support and wish to express their sincere appreciation for their continues co-operation and assistance. We look forward for their continued support in future.

SAI MOH AUTO LINKS LIMITED | 32ND ANNUAL GENERAL MEETING

Your directors would like to express their sincere appreciation for the assistance and cooperation received from banks, customers, vendors, Government, members and employees during the year under review.

Finally, the Directors thank you for your continued trust and support.

**For and on Behalf of the Board
of Sai Moh Auto Links Limited**

**Date: 02nd September, 2017
Place: New Delhi**

**Sd/-
(Anand Kumar)
Chairman
DIN : 01381489**

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

INDUSTRY AND ECONOMY OVERVIEW

Amidst economic crisis across the globe, India has posed as a beacon of hope with ambitious growth targets, supported by slew of strategic missions like 'Make in India', 'Digital India', Ease of doing business etc. In view of the important role that India is expected to play in the world economy in the years to come, the expectation of GST being introduced is high not only within the country, but also in neighboring countries and in developed economies of the world. India has emerged as the fastest growing major economy in the world as per the Central Statistics Organisation (CSO) and International Monetary Fund (IMF). India is now improved from ninth position to the sixth to become the largest manufacturer in the world, as per the United Nations Industrial Development Organization (UNIDO) in 2016. As per the Economic Survey 2016-17, the Indian economy should grow between 6.75 and 7.5 per cent in FY 2017-18. The improvement in India's economic fundamentals occurred as a result of various policy measures announced or taken which remains sustainable with some short variances. The Country recently establishes Memorandum of Understanding (MOU) with various Countries seeking foreign investment. In the Union Budget 2017-18, the major push of the budget proposals is on growth stimulation, providing relief to the middle class, providing affordable housing, curbing black money, digitalization of the economy, enhancing transparency in political funding and simplifying the tax regime in the country.

India's economic growth slightly slips at 6.5 per cent for the current fiscal, down from 7.6 per cent recorded in the last financial year, but is expected to rebound in the range of 6.75-7.5 per cent in 2017-18. With some improvement in the economic scenario, there have been various investments leading to increased Merger and Amalgamation activities. The inflation as measured by the Consumer Price Index (CPI) remained under control for the third successive financial year. The average CPI inflation declined to 4.9 per cent in 2015-16 from 5.9 per cent in 2014-15. The WPI inflation stood at 3.4 per cent in December 2016 and the average inflation was 2.9 per cent during April- December 2016. Gross tax collections grew about 18% in 2016-17.

In the Indirect Tax reform regime the "Goods and Services Tax" (GST) is expected to provide the much needed stimulant for economic growth in India by transforming the existing basis of indirect taxation towards free flow of goods and services within the economy and also eliminating the cascading effect of tax on tax. In Indirect Tax reforms regime, introducing "Goods and Services Tax" (GST) is the landmark change of the Indirect Tax system of the Country. By merging a large number of Central and State taxes into a single tax, GST are expected to significantly ease double taxation and make taxation overall eased. While the Country may face challenge on the front of where lower VAT rates faces now higher GST rates. Exporter will get the refund/drawback on most central taxes. Now they shall be able to get the refund/drawback of State taxes as well. The scope of evasion shall be reduced considerably. This will boost the tax revenue and cause more development of the country.

The Government focused through Budget 2017-18 broadly focused on 10 themes — the farming sector, the rural population, the youth, the poor and underprivileged health care, infrastructure, the financial sector for stronger institutions, speedy accountability, public services, prudent fiscal management and tax administration for the honest. The Budget for FY 2017-18 was one with a rural and socio-economic focus with a large allocation to infrastructure, was redistributive while still adhering to fiscal prudence and stability over growth. The

OPPORTUNITIES AND THREATS

OPPORTUNITIES

India remains the fastest growing economy in the world - economic fundamentals are strong and reform momentum continues. GST is on track for implementation in the second quarter of the fiscal year, and is expected to yield substantial growth dividends from higher efficiencies, and raise more revenues in the long term, according to a new World Bank report released today. While, agriculture growth delivered in 2016-2017, the report notes that investment growth remains subdued, partly because of banking sector stress.

Despite the situation outlined above, figures for the next couple of years are encouraging. India has been declared a bright spot in the landscape of global economic development by both the World Bank and International Monetary Fund (IMF). The World Bank has projected growth in India at 7.8 % in 2018-19 and at 7.6 % in 2017-18, recognizing the progress the country made with infrastructure improvement and the government's endeavors to boost investments, particularly in roads, railways and urban infrastructure. Meanwhile, IMF has kept its growth forecast for India at 7.2% in 2016-17 and at 7.7 in 2017-18. IMF too attributed growth to recent policy reforms and a consequent pickup in investment, in spite of lower commodity prices.

The Monetary Policy Framework Agreement between the Government of India and Reserve Bank of India is a vital step to keep inflation below 6%. This is also supported by the steep decline in the international crude oil prices, which controlled food inflation and increased consumption of the basic commodities in rural areas. Government has announced a number of

policy measures to achieve the projected GDP growth in 2015-16 like approval of large infrastructure projects, addressing challenges of mining and power sectors, increasing foreign investment limits in Insurance, Railways, Defence manufacturing and Aerospace. Growth in agricultural sector output will drive demand from rural areas.

In view of the aforesaid initiatives of the Government, our company can also look for growth in current financial year. Your Company being a trading Company seeks opportunities in the stationery and related business.

THREATS

Despite great opportunities, there are significant factors presenting threats to our businesses viz.

- i Uncertainty of political situation in the country leading to concerns of diffused focus on growth and reforms;
- ii Slowing economy, tight monetary policy and continued high inflation leading to decelerating investment demand;
- iii Regulatory changes across the world impacting the landscape of business;
- iv Increased competition from local and global players operating in India;
- v Attrition of employees caused by strong demand from ever increasing number of market participants

OUTLOOK

The outlook for the Indian economy and its core sectors was upbeat at the beginning of the current financial year, with the government embarking on large-scale policy reforms and promising to deliver strong economic growth. While this positive mood continues, the appearance of several roadblocks on the domestic front and a demand slowdown globally and in emerging markets have forced sectoral players to rethink their short- and long-term strategy.

India has emerged as the fastest growing major economy in the world as per the Central Statistics Organization (CSO) and International Monetary Fund (IMF). According to the Economic Survey 2015-16, the Indian economy will continue to grow more than 7 per cent in 2016-17.

The improvement in India's economic fundamentals has accelerated in the year 2015 with the combined impact of strong government reforms, RBI's inflation focus supported by benign global commodity prices.

India was ranked the highest globally in terms of consumer confidence during October-December quarter of 2015, continuing its earlier trend of being ranked the highest during first three quarters of 2015, as per the global consumer confidence index created by Nielsen.

According to IMF World Economic Outlook Update (January 2016), Indian economy is expected to grow at 7-7.75 per cent during FY 2016-17, despite the uncertainties in the global market. The Economic Survey 2015-16 had forecasted that the Indian economy will grow by more than seven per cent for the third successive year 2016-17 and can start growing at eight per cent or more in next two years.

Foreign direct investment (FDI) in India have increased by 29 per cent during October 2014-December 2015 period post the launch of Make in India campaign, compared to the 15-month period before the launch.

The steps taken by the government in recent times have shown positive results as India's gross domestic product (GDP) at factor cost at constant (2011-12) prices 2015-16 is Rs 113.5 trillion (US\$ 1.668 trillion), as against Rs 105.5 trillion (US\$ 1.55 trillion) in 2014-15, registering a growth rate of 7.6 per cent. The economic activities which witnessed significant growth were 'financing, insurance, real estate and business services' at 11.5 per cent and 'trade, hotels, transport, communication services' at 10.7 per cent.

According to a Goldman Sachs report released in September 2015, India could grow at a potential 8 per cent on average during from fiscal 2016 to 2020 powered by greater access to banking, technology adoption, urbanisation and other structural reforms.

With strengthening of the economy and the country's growth prospectus looking positive, we concern to be optimistic about the Company's opportunities and potential profit avenues in the trading sector. However, the growth curve may not move steadily upwards in the short to medium term, multiple challenges would temper the speed of growth in various business.

ROAD AHEAD

The International Monetary Fund (IMF) and the Moody's Investors Service have forecasted that India will witness a GDP growth rate of 7.5 per cent in 2016, due to improved investor confidence, lower food prices and better policy reforms. Besides, according to mid-year update of United Nations World Economic Situation and Prospects, India is expected to grow at 7.6 per cent in 2015 and at 7.7 per cent in 2016.

As per the latest Global Economic Prospects (GEP) report by World Bank, India is leading The World Bank's growth chart for major economies. The Bank believes India to become the fastest growing major economy by 2015, growing at 7.5 per cent.

According to Mr Jayant Sinha, Minister of State for Finance, Indian economy would continue to grow at 7 to 9 per cent and would double in size to US\$ 4–5 trillion in a decade, becoming the third largest economy in absolute terms.

Furthermore, initiatives like Make in India and Digital India will play a vital role in the driving the Indian economy.

RISK & CONCERNS

The Company's success largely depends upon the quality and competence of its management team and key personnel. Attracting and retaining talented professionals is therefore a key element of the company's strategy. The resignation or loss of key management personnel may have an adverse impact on the Company's business, its future financial performance and the result of its operations.

Moreover, any slowdown in the economic growth in India could cause the business of the Company to suffer. Recently, the growth of industrial production has been variable. Any slowdown in Indian economy could adversely affect the Company's business.

INTERNAL CONTROL SYSTEM

The Company has adequate internal audit and control systems. Internal auditors comprising of professional firm of Chartered Accountants has been entrusted with the job to regular conduct the internal audit and report to the management the lapses, if any. Both internal auditors and statutory auditors independently evaluate the adequacy of internal control system. Based on the audit observations and suggestions, follow up, remedial measures are being taken including review thereof. The Audit Committee of Directors in its periodical meetings, review the adequacy of internal control systems and procedures and suggests areas of improvements.

In view of the changes in Companies Act, the Company has taken additional measures from the financial year 2014-15 to strengthen its internal control systems. Some of the additional measures in this regard are strengthening background verification process of new joiners, whistle blower policy and strengthening the process of risk assessment.

The organization is well structured and the policy guidelines are well documented with pre defined authority. The Company has also implemented suitable controls to ensure that all resources are utilized optimally, financial transactions are reported with accuracy and there is strict adherence to applicable laws and regulations. The Company has put in place adequate systems to ensure that assets are safeguarded against loss from unauthorized use or disposition and that transactions are authorized, recorded and reported.

The Audit Committee of Directors in its periodical meetings, reviews the adequacy of internal control systems and procedures and suggests areas of improvements. Needless to mention, that ensuring maintenance of proper accounting records, safeguarding assets against loss and misappropriation, compliance of applicable laws, rules and regulations and providing reasonable assurance against fraud and errors will continue to remain central point of the entire control system.

HUMAN RESOURCES

Human resource is considered as key to the future growth strategy of the Company and looks upon to focus its efforts to further align human resource policies and processes to meet its business needs. The Company aims to develop the potential of every individual associated with the Company as a part of its business goal. Respecting the experienced and mentoring the young talent has been the bedrock for the Company's growth.

Human resources are the principal drivers of change. They push the levers that take futuristic businesses to the next level of excellence and achievement.

CAUTIONARY STATEMENT

Investors are cautioned that this discussion contains statements that involve risks and uncertainties. Words like anticipate, believe, estimate intend, will, expect and other similar expressions are intended to identify "Forward Looking Statements". The company assumes no responsibility to amend, modify or revise any forward looking statements, on the basis of any subsequent developments, information or events. Actual results could differ materially from those expressed or implied. Important factors that could make the difference to the Company's operations include cyclical demand and pricing in the Company's principal markets, changes in Government Regulations, tax regimes, economic developments within India and other incidental factors.

**For and on Behalf of the Board
of Sai Moh Auto Links Limited**

**Date: 02nd September, 2017
Place: New Delhi**

**Sd/-
(Anand Kumar)
Chairman
DIN : 01381489**

REPORT ON CORPORATE GOVERNANCE

In accordance with Regulation 15 of the SEBI Listing Regulations, 2015 and some of the best practices followed internationally on Corporate Governance, the report containing the details of corporate governance systems and processes is as follows:

At Sai Moh Traders Limited, Corporate Governance is all about maintaining a valuable relationship and trust with all stakeholders. We consider stakeholders are playing very important role in our success, and we remain committed to maximizing stakeholder value, be it shareholders, employees, suppliers, customers, investors, communities or policy makers. This approach to value creation emanates from our belief that sound governance system, based on relationship and trust, is integral to creating enduring value for all. We have a defined policy framework for ethical conduct of businesses. We believe that any business conduct can be ethical only when it rests on the nine core values of Honesty, Integrity, Respect, Fairness, Purposefulness, Trust, Responsibility, Citizenship and Courage.

The corporate governance is an important tool for the protection of shareholder and maximization of their long term values. The objective of Corporate Governance is to achieve excellence in business thereby increasing stakeholders' worth in the long term which can be achieved keeping the interest of stakeholders' and comply with all rules, regulations and laws. The principal characteristics of Corporate Governance are Transparency, Independence, Accountability, Responsibility, Fairness, and Social Responsibility alongwith efficient performance and respecting interests of the stakeholders and the society as a whole.

COMPANY'S PHILOSOPHY ON CORPORATE GOVERNANCE

The Company's philosophy on corporate governance is been founded on the fundamental ideologies of the group viz., Trust, Value and Service. Obeying the law, both in letter and in spirit, is the foundation on which the Company's ethical standards are built. On adopting corporate governance, the Company shall make a constant endeavor to achieve excellence in Corporate Governance on continuing basis by following the principles of transparency, accountability and integrity in functioning, so as to constantly striving to enhance value for all stakeholders and the society in general. As a good corporate citizen, the Company will maintain sound corporate practices based on conscience, openness, fairness, professionalism and accountability in building confidence of its various stakeholders in it thereby paving the way for its long term success. We are making continuous efforts to adopt the best practices in corporate governance and we believe that the practices we are putting into place for the company shall go beyond adherence to regulatory framework..

APPLICABILITY

Your Company comply with the various provisions of the SEBI (LODR) Regulations, 2015 diligently. However, since the paid up capital of the Company is much beyond less than the limits prescribed under Regulation 15 of the SEBI (LODR) Regulations, 2015, the provisions of Regulation 15 of the SEBI Listing Regulations, 2015 and other Regulations related to Corporate Governance **are not applicable** to the Company.

BOARD MEETINGS

During the year under review, Eight Board Meetings were held on 30th May, 2016, 12th August, 2016, 03rd September, 2016, 30th September, 2016, 14th November, 2016, 13th February, 2017, 22nd February, 2017 and 23rd March, 2017.

Two separate meeting of Independent Directors of the Company was held on 21.01.2017 and 23.03.2017.

Details of attendance of each Director at various meetings of the Company as on 31st March, 2017 are as follows:

Name (as on 31 st March, 2017)	Category and Designation (as on 31 st March, 2017)	No. of Board Meeting (As on 31 st March, 2017)		Whether attended last AGM Yes/No
		Held	Attended	
Mr. Bhim Sain Saggar (Resigned on 22.02.2017)	Executive and Managing Director	8	7	Yes
Mr. Ramashish Sahu (Resigned on 22.02.2017)	Whole time Director	8	7	Yes

Mr. Manoj Kumar	Non Executive and Independent Director	8	8	Yes
Mr. Deepak Kumar Rastogi (Resigned on 22.02.2017)	Non Executive and Independent Director	8	7	Yes
Ms. Reena Gupta (Resigned on 22.02.2017)	Non Executive and Independent Woman Director	8	7	Yes
Mr. Anand Kumar (Appointed on 22.02.2017)	Executive and Managing Director	8	1	No
Mr. Arpit Goel (Appointed on 22.02.2017)	Non Executive Director	8	1	No
Ms. Shashi Yadav (Appointed on 22.02.2017)	Non Executive and Independent Woman Director	8	1	No

COMMITTEES OF THE BOARD

Pursuant to requirement of Companies Act, 2013 along with rules made thereunder and SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, Company has already formed following committees:

- * Audit Committee
- * Stakeholders Relationship Committee
- * Nomination and Remuneration Committee

I. Audit Committee

The role and terms of reference of the Audit Committee are in accordance with Regulation 18 and Part C of Schedule II of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Section 177 of the Companies Act, 2013. This, inter alia, includes the overview of Company's financial reporting process, review of quarterly, half yearly and annual financial statements, review of internal control and internal audit systems, engage consultants who can analyze/review the internal practices and give a report thereon to the audit committee from time to time in respect of Company's Financial Reporting and controls thereto, recommendation for appointment, remuneration and terms of appointment of auditors of the company, review and monitor the auditors' independence, approval of any subsequent modification of transactions with the related parties, scrutiny of inter corporate loans and investments, etc.

During the year under review, Six Audit Committee Meetings were held on 30th May, 2016, 12th August, 2016, 03rd September, 2016, 14th November, 2016, 13th February, 2017 and 23rd March, 2017. The Committee is headed by a Non Executive Independent Director. The Chairman of the Audit Committee was present at the last AGM held on 30.09.2016.

Details of attendance of each members of the Audit Committee are as under:

Name of the Director	Category (as on 31 st March, 2017)	Number of meetings during the financial year 2016-17	
		Held	Attended
Mr. Manoj Kumar	Chairman	6	6
Mr. Anand Kumar (Appointed on 22.02.2017)	Member	6	1
Ms. Shashi Yadav (appointed on 22.02.2017)	Member	6	1
Mr. Ramashish Sahu (resigned on 22.02.2017)	Member	6	5
Ms. Reena Gupta (resigned on 22.02.2017)	Member	6	5

II. Nomination and Remuneration Committee

The constitution and terms of reference of the Committee are as per the provisions of Section 178 of the Companies Act, 2013 and Regulation 19 and Part D of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The broad terms of reference of the Nomination and Remuneration Committee (NRC), inter alia, are as follows:

- Formulation of criteria for determining qualifications, positive attributes and independence of a director and recommend to the Board of Directors a policy relating to the remuneration of directors, key managerial personnel and other employees..
- Formulation of criteria for evaluation of performance of Independent Directors and the Board of Directors.
- Devising a policy on diversity of board of directors.
- Identifying persons who are qualified to become directors and who may be appointed in senior management in accordance with the criteria laid down and recommend to the Board of Directors their appointment and removal
- whether to extend or continue the term of appointment of the independent director, on the basis of the report of performance evaluation of independent directors.

One meetings of Nomination and Remuneration Committee were held on 22nd February, 2017 and 23rd March, 2017.

The Composition of the Nomination and Remuneration Committee (NRC) as on March 31, 2017 and the attendance of each member at the Nomination and Remuneration Committee Meetings held during the year is as given below:

Name of Members*	Status	Number of meetings during the financial year 2016-17	
		Held	Attended
Mr. Manoj Kumar	Chairman	2	2
Mr. Arpit Goel (Appointed on 22.02.2017)	Member	2	1
Ms. Shashi Yadav (appointed on 22.02.2017)	Member	2	1
Mr. Deepak Kumar Rastogi (resigned on 22.02.2017)	Member	2	1
Ms. Reena Gupta (resigned on 22.02.2017)	Member	2	1

Performance Evaluation

The Nomination and Remuneration Committee had laid down the criteria for performance evaluation of Independent Directors and other Directors, Board of Directors and Committees of the Board of Directors. The assessment was carried on the basis of following criteria:

- Valuable Input Provided;
- Dedication and Commitment;
- Industry Knowledge;
- Raising of Concern;
- Compliances under Companies Act;
- Contribution to development of strategy and to risk management.
- Updatons with the latest developments.
- Communication with other Board members, senior management and others.

Remuneration of Directors

During the year under review, none of the Non Executive Directors has entered into pecuniary relationship or transaction with the Company.

The detailed criteria for making remuneration to Non- Executive Director is mentioned in the Nomination and Remuneration Policy of the Company and is displayed at the website of the Company at <http://www.shashankinfo.in/invrela.htm>

At present, none of the Non- Executive Directors is drawing any remuneration from the Company.

III. Stakeholders' Relationship Committee:

In Compliance with the provisions of Section 178 of the Companies Act, 2013 and Regulation 20 of the Listing Regulations, the Board has formed an "Stakeholders' Relationship Committee". Stakeholders' Relationship Committee reviews the redressal of grievances of stakeholders pertaining to the requests/complaints of the shareholders related to transfer/transmission of shares, Dematerialization/ Rematerialisation of shares, non-receipt of annual reports, non-receipt of

dividend, recording the change of address and to deal with all related matters. The Minutes of the Committee are circulated to the Board of Directors.

The committee met 2 times during the year i.e as on 03rd September, 2016, and 15th February, 2017.

The Composition of the Committee as on 31st March, 2017 and details of attendance of the Committee members at the meetings are as follows:

Name of Members	Status	Number of meetings during the financial year 2016-17	
		Held	Attended
Mr. Manoj Kumar	Chairman	2	2
Mr. Anand Kumar (Appointed on 22.02.2017)	Member	2	0
Ms. Shashi Yadav (appointed on 22.02.2017)	Member	2	0
Mr. Ramashish Sahu (resigned on 22.02.2017)	Member	2	2
Ms. Reena Gupta (resigned on 22.02.2017)	Member	2	2

Details of Investor complaints received and redressed during the Financial Year 2016-17 are as follows:

Opening Balance	Received during the year	Resolved during the year	Closing Balance
NIL	NIL	NIL	NIL

DISCLOSURE OF ACCOUNTING TREATMENT

There is no deviation in following the treatment prescribed in the Accounting Standards in preparation of Financial Statements of the Company for the year ended on March 31, 2017

GREEN INITIATIVE IN CORPORATE GOVERNANCE

The Ministry of Corporate Affairs (MCA) has taken a "Green Initiative in Corporate Governance" by allowing service of documents by a Company to its Members through electronic mode. The move of the Ministry allows public at large to contribute to the green movement.

Keeping in view the underlying theme, the Company will continue to send various communications and documents like notice calling general meetings, audited financial statements, directors' report, auditor's report etc., in electronic form, to the email address provided by the members to the Depositories or to the Company.

To support this green initiative in full measure, members who have not registered their E-mail address and PAN Number so far, are requested to register their E-mail address and PAN Number, in respect of electronic holdings with the Depository through their concerned Depository Participant. Members who hold shares in physical form are requested to fill their e-mail address and PAN Number for our records in the registration form which can be downloaded from the Company's website i.e. www.saimohauto.com for sending the documents in electronic form or else sent a request letter directly to the Company mentioning their E-mail address and PAN No. alongwith self attested copy of their PAN Card.

DEMATERIALIZATION OF SHARES

Shareholders are requested to convert their physical holding to demat/electronic form through any of the Depository Participants to avoid any possibility of loss, mutilation etc. of physical share certificates and also to ensure safe and speedy transaction in securities.

CONSOLIDATION OF MULTIPLE FOLIOS

Shareholders who have multiple folios in identical names, are requested to apply for consolidation of such folios and the relevant share certificates to the Company/its Registrar and Transfer Agent.

UPDATION OF REGISTERED ADDRESS WITH THE COMPANY

Shareholders are requested to update their addresses registered with the Company directly through the Share Transfer Agent, to receive all communications promptly. Shareholders holding shares in electronic form, are requested to deal only with their Depository Participants in respect of change of address.

CODE OF CONDUCT

The Company has laid down a Code of Conduct for all Board Members and Senior Management Personnel. All Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct for the year under review.

ANNUAL GENERAL MEETINGS

The details of last three Annual General Meetings are as follows:

Year	Date	Venue	Time
2014	29.09.2014	8/33, III Floor, Satbhava School Marg, W.E.A., Karol Bagh, Delhi-110005	11.30 A.M.
2015	30.09.2015	8/33, III Floor, Satbhava School Marg, W.E.A., Karol Bagh, Delhi-110005	05.30 P.M.
2016	30.09.2016	8/33, III Floor, Satbhava School Marg, W.E.A., Karol Bagh, Delhi-110005	11.30 A.M.

Special Resolutions passed during the last three Annual General Meetings:

The no special resolutions have been passed by the shareholders of the company in the previous three Annual General Meetings

Postal Ballot

During the year under review, no resolution was passed through Postal Ballot. None of the Businesses proposed to be transacted at the ensuing Annual General Meeting require passing of a special resolution through Postal Ballot.

Means of Communication

The quarterly audited/un-audited financial results are sent to BSE, i.e., where the Company's shares are listed immediately after the conclusion of the Board Meetings.

The Company regularly publishes its Audited/Unaudited Financial Results, Notices of Board Meeting, E voting Notice and other Communications in either of the following Newspapers:

- For English Edition- Pioneer, Business Standard and Financial Express.
- For Hindi Edition- Pioneer, Business Standard and Jansatta.

At the Company's website www.saimohauto.com information for shareholders is available. The Company's website displays the information as stipulated under Regulation 46 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2016 such as Quarterly/Annual Financial Results, Annual Reports, Quarterly Corporate Governance Report, Shareholding Pattern, Policies, Investors' Contact details etc.

In addition, the Company makes use of this website for publishing official news release, if any.

General Shareholders' Information**Details of 32nd Annual General Meeting of the Company**

Day & Date	Friday, 29th September, 2017
Time	11:30 A.M.
Venue	C-582, SARASWATI VIHAR, PITAMPURA DELHI - 110034

Tentative Calendar for the financial year ending 31st March, 2017

Financial Reporting for the	Tentative time frame
First quarter ended 30th June, 2017	First fortnight of September, 2017
Second quarter ending 30th September, 2017	First fortnight of November, 2017
Third quarter ending 31st December, 2017	First fortnight of February, 2018
Fourth quarter ending 31st March, 2018	By the end of May, 2018

Date Of Book Closure

From 23rd September, 2017 to 29th September, 2017 (both days Inclusive) for the purpose of 32nd Annual General Meeting.

Listing on Stock Exchanges**Name and Address of the Stock Exchanges**

The Bombay Stock Exchange Ltd (BSE)
1st Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

Stock Code

Scrip Code - 540066

Listing Fees

The Company has paid the Listing Fees of the Bombay Stock Exchange (BSE) for the Financial Year 2017-18.

CIN Number: L34300DL1985PLC020510

ISIN No. INE345U01019

The Company's Demat International Security Identification Number (ISIN) for its equity shares in NSDL and CDSL is INE345U01019

Name and Address of the Registrar and Share Transfer Agent (RTA):

MAS Services Ltd.
T-34, 2nd Floor,
Okhla Industrial Area
Phase -II, New Delhi-110020.
Ph. No.:011-26387281-83
Fax No.: 011-26387384
Contact Person Details: Mr. Sharwan Mangla
Email Id: mas_serv@yahoo.com

Share Transfer System

The Company's equity shares which are in dematerialized form are transferable through the dematerialized system Equity Shares in physical form are processed by Registrar and Share Transfer Agent, M/s. MAS Services Limited and approved by the Stakeholder's Relationship Committee of the Board.

Reconciliation of Share Capital Audit Report

A practicing Company Secretary carried out reconciliation of share capital audit to reconcile the total admitted capital with National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) and the total issued and listed capital. The audit report confirms that the total issued/ paid up capital is in consonance with the total number of shares in physical form and the total number of dematerialized shares held with the depositories.

Distribution of Shareholding as on 31st March, 2017:**Nominal Value of Each Share : Rs. 10/-**

Share or Debenture holding Nominal Value (Rs.)	Number of Shareholders	% to Total Numbers	Share or Debenture holding Amount (Rs.)	% to Total Amount
1	2	3	4	5
Up To 5,000	528	95.307	526200	1.593
5001 To 10,000	1	0.181	10000	0.03
10001 To 20,000	3	0.542	60000	0.182
20001 To 30,000	0	0	0	0
30001 To 40,000	0	0	0	0
40001 To 50,000	0	0	0	0
50001 To 1,00,000	5	0.903	369640	1.119
1,00,000 and Above	17	3.069	32059160	97.075
Total	554	100	33025000	100

Dematerialisation of Shares and Liquidity

The Company shares are traded in dematerialized form and have to be delivered in the dematerialized form to all Stock Exchanges. To enable shareholders an easy access to the de-mat system, the Company has executed agreements with both existing Depositories namely National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL). M/s. MAS Services Ltd. is the Registrar and Transfer Agent of the Company for the purposes of electronic connectivity for effective dematerialization of shares. As of 31st March, 2017 shares comprising approximately 41.17% of the Company's Equity Share Capital have been dematerialized.

Status of Dematerialised Shares as on 31st March, 2017

Shares Held through	No. of Shares	Percentage of Holding
NSDL	181751	5.50
CDSL	1178049	35.67
Physical	1942700	58.83
Total	3302500	100.00

Shareholding Pattern of the Company as on 31st March, 2017

Category	No. of Shares held	% of share holding
A. Promoters' holding		
Promoters		
Indian Promoters	10,55,150	31.95
Body Corporates	Nil	Nil
Foreign Promoters	Nil	Nil
2. Persons Acting in Concert	Nil	Nil
Sub-total (A)	10,55,150	31.95
B. Non-Promoters' holding		
3. Institutional Investors		
a. Mutual Funds & UTI	Nil	Nil
b. Banks, Financial Institutions, Insurance Companies (Central/State Government Institutions/Non-government Institutions)	Nil	Nil
c. FIIs	Nil	Nil
Sub-total	Nil	Nil
4. Non Institutional Investors		
a. Bodies Corporate	7,293	0.22
b. individuals		
-Individual shareholders holding nominal share capital up to Rs. 2 Lakhs	89,291	2.70
-Individual shareholders holding nominal share capital up in excess of Rs. 2 Lakhs	21,36,080	64.68
c. Any Other		
NRI	NIL	NIL
Hindu Undivided Family	Nil	Nil
NBFCs	Nil	Nil
Clearing Members	14,686	0.44
Sub-total (B)	22,47,350	68.05
Grand Total (A)+(B)	33,02,500	100.00

ADRs/GDRs/Warrant

The Company has not issued any ADRs/GDRs/Warrants or any other convertible instruments.

Commodity Price Risk or Foreign Exchange Risk And Hedging Activities:

The Company is not involved into any activities relating to commodities price risks and hedging thereof.

Brief profile of the Directors liable to retire by rotation and others

Brief profile of the Directors who is proposed to be re-appointed is furnished in the Directors Report forming part of this Annual Report.

Address for Correspondence

Sai Moh Auto Links Limited
C-582, Saraswati Vihar, Pitampura, Delhi-110034
Phone: 011-27017987, Fax : 011-27017987
Email: saimohauto@gmail.com, Website: www.saimohauto.com

Investor's Correspondence may be addressed to

The shareholders desiring to communicate with the Company on any matter relating to their shares of the Company may either visit in person or write quoting their Folio Number at the following address:

The Company Secretary,
Sai Moh Auto Links Limited
C-582, Saraswati Vihar, Pitampura, Delhi-110034
Phone: 011-27017987, Fax : 011-27017987
Email: saimohauto@gmail.com, Website: www.saimohauto.com

SEBI Complaints Redress System (SCORES)

SCORES, i.e., a Sebi Complaints Redress System is a centralized web based complaints redress system which serves as a centralised database of all Complaints received enables uploading of Action Taken Reports (ATR's) by the concerned Companies & online viewing by the investors of actions taken on the Complaint & its current status. Your Company, is registered with SEBI under the SCORES system.

Prohibition of Insider Trading

In compliance with SEBI's Regulations on Prevention of Insider Trading, the Company has formulated a Code of Conduct for prohibition and prevention of Insider Trading for all the Directors, Officers and the designated employees of the Company. The Code lays down the Guidelines and procedures to be followed and disclosures to be made while dealing with equity shares of the Company.

CEO/CFO Certification

The Chairman of the Company has issued certificate pursuant to Regulation 17(8) read with Part B of Schedule II of the Listing Regulations certifying that the financial statements and the cash flow statement do not contain any untrue statements and these statements represent a true and fair view of the Company's affairs. The same is annexed to this Report

Disclosures

- (i) There were no transactions of the material nature with the related parties during the year that may have potential conflict with the interests of the Company at large. The policy on related party transaction is available in the website of the Company i.e. www.saimohauto.com.
- (ii) There was no instance of non-compliance and no penalties or strictures were imposed on the Company by Stock Exchange or SEBI or any other Statutory Authorities on any matter related to the Capital Markets during the last three years.
- (iii) The Company has formulated a Whistle Blower Policy to establish a Vigil Mechanism for directors and employees of the Company. The Whistle Blower Policy/Vigil Mechanism policy is available in the website of the Company www.saimohauto.com. Further, no employee has been denied access to the Audit Committee.
- (iv) The Company has complied with all the mandatory requirements of Corporate Governance of the Listing Regulations as are applicable to the Company. The Company also endeavors to follow Non-Mandatory requirements.
- (v) The Company is not involved into activities relating to commodity price risks and hedging thereof.

Non- Mandatory requirements of Regulation 27(1) and Part E of Schedule II of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

1. The Company has an Executive Chairman.

2. The quarterly/half yearly results are not sent to the shareholders. However, the same are published in the newspapers and also posted on the Company's website.
3. The Internal Auditors report to the Audit Committee.

Disclosure of Accounting Treatment

There is no deviation in following the treatment prescribed in the Accounting Standards in preparation of Financial Statements of the Company for the year ended on March 31, 2017.

Green Initiative in Corporate Governance

The Ministry of Corporate Affairs (MCA) has taken a "Green Initiative in Corporate Governance" by allowing service of documents by a Company to its Members through electronic mode. The move of the Ministry allows public at large to contribute to the green movement.

Keeping in view the underlying theme, the Company will continue to send various communications and documents like notice calling general meetings, audited financial statements, directors' report, auditor's report etc., in electronic form, to the email address provided by the members to the Depositories or to the Company.

To support this green initiative in full measure, members who have not registered their E-mail address and PAN Number. so far, are requested to register their E-mail address and PAN Number, in respect of electronic holdings with the Depository through their concerned Depository Participant. Members who hold shares in physical form are requested to fill their e-mail address and PAN Number for our records in the registration form which can be downloaded from the Company's website www.saimohauto.com for sending the documents in electronic form or else sent a request letter directly to the Company mentioning their E-mail address and PAN No. alongwith self attested copy of their PAN Card.

Dematerialization of Shares

Shareholders are requested to convert their physical holding to demat/electronic form through any of the Depository Participants to avoid any possibility of loss, mutilation etc. of physical share certificates and also to ensure safe and speedy transaction in securities.

Consolidation of Multiple Folios

Shareholders who have multiple folios in identical names, are requested to apply for consolidation of such folios and the relevant share certificates to the Company/its Registrar and Transfer Agent.

Updation of Registered Address with the Company

Shareholders are requested to update their addresses registered with the Company directly through the Share Transfer Agent, to receive all communications promptly. Shareholders holding shares in electronic form, are requested to deal only with their Depository Participants in respect of change of address.

Code of Conduct

The Company has laid down a Code of Conduct for all Board Members and Senior Management Personnel. The Code of Conduct is also available on the website of the Company. All Board Members and Senior Management Personnel have affirmed compliance with the Code of Conduct for the year under review.

DECLARATION OF COMPLIANCE OF THE CODE OF CONDUCT IN TERMS OF SCHEDULE V OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS), REGULATIONS, 2015

" In terms of Schedule V of SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015 and as per affirmation received from the Directors and the Members of Senior Management Personnel of the Company, I hereby declare that Directors & the Members of Senior Management of the Company have complied with the Code Of Conduct during the F.Y. 2016-17.

**For and on Behalf of the Board
of Sai Moh Auto Links Limited**

**Sd/-
(Anand Kumar)
Chairman
DIN : 01381489**

**Date: 02nd September, 2017
Place: New Delhi**

CHAIRMAN/CEO/CFO CERTIFICATE

This is to certify to the Board that:

- a. We have reviewed the Financial Statements and the Cash Flow Statement for the year ended March 31, 2017 and that to the best of our knowledge and belief state that:
 - i. these statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - ii. these statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards, applicable laws and regulations.
- b. There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year which are fraudulent, illegal or violative of the Company's code of conduct.
- c. We accept responsibility for establishing and maintaining internal controls for financial reporting and that we have evaluated the effectiveness of internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and the Audit Committee, deficiencies in the design or operation of such internal controls, if any, of which we are aware and the steps we have taken or propose to take to rectify these deficiencies.
- d. We have indicated to the Auditors and the Audit Committee:
 - i. significant changes in internal control over financial reporting during the year, whenever applicable;
 - ii. significant changes, if any, in accounting policies during the year and that the same have been disclosed in the notes to the financial statements; and
 - iii. instances of significant fraud of which we have become aware and the involvement therein, if any, of the management or an employee having a significant role in the Company's internal control system over financial reporting.

For Sai Moh Auto Links Limited

Date: 29th May, 2017
Place: New Delhi

Sd/-
(Anand Kumar)
Chairman
DIN : 01381489

Annexure I

FORM NO. MGT 9
EXTRACT OF ANNUAL RETURN
As on financial year ended on 31.03.2017
Pursuant to Section 92 (3) of the Companies Act, 2013 and rule 12(1) of the Company (Management & Administration) Rules, 2014.

I.REGISTRATION & OTHER DETAILS:

1.	CIN	L34300DL1985PLC020510
2.	Registration Date	22/03/1985
3.	Name of the Company	Sai Moh Auto Links Limited
4.	Category/Sub-category of the Company	Company Limited by Shares/Indian Non- Government Company
5.	Address of the Registered office & contact details	C-582, Saraswati Vihar, Pitampura Delhi – 110034
6.	Whether listed company	Yes
7.	Name, Address & contact details of the Registrar & Transfer Agent, if any.	M/s MAS Services Limited T-34, 2 nd Floor, Okhla Industrial Area, Phase-II, New Delhi-110020 011-26387281-83

II.PRINCIPAL BUSINESS ACTIVITIES OF THE COMPANY (All the business activities contributing 10 % or more of the total turnover of the company shall be stated)

Sl. No.	Name and Description of main products / services	NIC Code of the product/service	% to total turnover of the company
1.	Business of Manufacture, exporters, importers in goods, commodities etc.	2930	100

III.PARTICULARS OF HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES: - Not Applicable

Sl. No.	Name and Address of the Company	CIN/GLN	Holding/Subsidiary/ Associate	% of Shares Held	Applicable Section
-	-	-	-	-	-

IV. SHARE HOLDING PATTERN (Equity Share Capital Breakup as percentage of Total Equity)**i) Category-wise Share Holding**

Category of Shareholders	No. of Shares held at the beginning of the year[As on 1st-April-2016]				No. of Shares held at the end of the year[As on 31-March-2017]				% Change during the year
	Demat	Physical	Total	% of Total Shares	Demat	Physical	Total	% of Total Shares	
A. Promoters									
(1) Indian									
a) Individual/ HUF	-	1,96,500	1,96,500	5.95	8,58,650	1,96,500	1055150	31.95	26.00
b) Central Govt	-	-	-	-	-	-	-	-	-
c) State Govt (s)	-	-	-	-	-	-	-	-	-
d) Bodies Corp.	-	-	-	-	-	-	-	-	-
e) Banks / FI	-	-	-	-	-	-	-	-	-
f) Any other	-	-	-	-	-	-	-	-	-
Sub-total(A)(1):-	-	1,96,500	196500	5.95	8,58,650	1,96,500	1055150	31.95	26.00
(2) Foreign									

a)NRIs-Individual	-	-	-	-	-	-	-	-	-
b)Other-Individuals	-	-	-	-	-	-	-	-	-
c)Bodies Corporate	-	-	-	-	-	-	-	-	-
d)Banks/FI	-	-	-	-	-	-	-	-	-
e) Any Other	-	-	-	-	-	-	-	-	-
Sub-total (A)(2):-	-	-	-	-	-	-	-	-	-
Total shareholding of Promoter (A)=(A)(1)+(A)(2)	-	1,96,500	1,96,500	5.95	8,58,650	1,96,500	1055150	31.95	26.00
B. Public Shareholding									
1. Institutions									
a) Mutual Funds	-	-	-	-	-	-	-	-	-
b) Banks / FI	-	-	-	-	-	-	-	-	-
c) Central Govt	-	-	-	-	-	-	-	-	-
d) State Govt(s)	-	-	-	-	-	-	-	-	-
e) Venture Capital Funds	-	-	-	-	-	-	-	-	-
f) Insurance Companies	-	-	-	-	-	-	-	-	-
g) FIs	-	-	-	-	-	-	-	-	-
h) Foreign Venture Capital Funds	-	-	-	-	-	-	-	-	-
i) Others (specify)	-	-	-	-	-	-	-	-	-
Sub-total (B)(1):-	-	-	-	-	-	-	-	-	-
2. Non-Institutions									
a) Bodies Corp.	-	-	-	-	-	-	-	-	-
i) Indian	-	-	-	-	-	-	-	-	-
ii) Overseas	-	-	-	-	-	-	-	-	-
b) Individuals									
i) Individual shareholders holding nominal share capital up to Rs. 1 lakh	-	66 ,900	66,900	2.02	1,76,891	66,900	2,43,791	7.38	5.36
ii) Individual shareholders holding nominal share capital in excess of Rs 1 lakh	-	28,90,600	28,90,600	87.53	3,02,280	16,79,300	19,81,580	60.00	(27.53)
c) Others (specify)	-	1,48,500	1,48,500	4.50	21,979	-	21,979	0.67	(3.83)
Sub-total (B)(2):-	-	31,06,000	31,06,000	94.05	13,59,800	17,46,200	31,06,000	68.05	-
Total Public Shareholding (B)=(B)(1)+ (B)(2)	-	31,06,000	31,06,000	94.05	13,59,800	17,46,200	31,06,000	68.05	-
C. Shares held by Custodian for GDRs & ADRs	-	-	-	-	-	-	-	-	-
Grand Total (A+B+C)	-	33,02,500	33,02,500	100	13,59,800	2801350	33,02,500	100	-

II) Shareholding of Promoter-

Sl. No.	Shareholder's Name	Shareholding at the beginning of the year [As on 1st-April-2016]			Shareholding at the end of the year [As on 31st-March-2017]			% change in shareholding during the year
		No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	No. of Shares	% of total Shares of the company	% of Shares Pledged / encumbered to total shares	
1	Mr. Bhim Sain Saggur	1,96,500	5.95	-	1,96,500	5.95	-	-
2.	Mr. Anand Kumar	-	-	-	6,68,949	20.26	-	20.26
3.	Mr. Arpit Goel	-	-	-	1,89,701	5.74	-	5.74
	Total	1,96,500	5.95	-	10,55,150	31.95	-	26.00

iii) Change in Promoters' Shareholding (please specify, if there is no change):

Sl.No	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year [As on 1st-April-2016]		Date	Increase/ Decrease in Shareholding	Reason	Cumulative Shareholding during the Year (1st-April-2016 to 31 st -March, 2017)	
		No. of shares	% of total shares of the company				No. of shares	% of total shares of the company
1. Mr. Bhim Sain Saggur								
	At the beginning of the year	1,96,500	5.95					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	1,96,500	5.95				1,96,500	5.95
2. Mr. Anand Kumar								
	At the beginning of the year	Nil	Nil					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	17/02/2017	6,68,949	Purchase	6,68,949	20.26
	At the end of the year	6,68,949	20.26				6,68,949	20.26

3. Mr. Arpit Goel								
	At the beginning of the year	Nil	Nil					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	17/02/2017	1,89,701	Purchase	1,89,701	5.74
	At the end of the year	1,89,701	5.74				1,89,701	5.74

iv) Shareholding Pattern of top ten Shareholders:
(Other than Directors, Promoters and Holders of GDRs and ADRs):

Sl. No.	For Each of the Top 10 Shareholders	Shareholding at the beginning of the year [As on 1st-April-2016]		Date	Increase/ Decrease in Shareholding	Reason	Cumulative Shareholding during the Year (1st-April-2016 to 31 st -March, 2017)	
		No. of shares	% of total shares of the company				No. of shares	% of total shares of the company
1. Ms. Monika								
	At the beginning of the year	Nil	Nil					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	02-10-2017	1,52,080	Purchase	1,52,080	4.60
	At the end of the year	Nil	Nil				1,52,080	4.60
2. Mr. Karan Bhatia								
	At the beginning of the year	1,51,900	4.60					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	1,51,900	4.60	Nil	Nil	Nil	1,51,900	4.60

3. Mr. Mahender Singh Aswal								
	At the beginning of the year	1,53,900	4.7					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	1,53,900	4.7	Nil	Nil	Nil	1,53,900	4.7
4. Mr. Pradeep Singh Rawat								
	At the beginning of the year	1,53,800	4.95					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	1,53,800	4.95	Nil	Nil	Nil	1,53,800	4.95
5. Mr. Ram Niwas Sharma								
	At the beginning of the year	1,52,100	4.61					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	1,52,100	4.61	Nil	Nil	Nil	1,52,100	4.61
6. Mr. Rakesh Chand Sharma								
	At the beginning of the year	Nil	Nil					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	31-03-2017	1,51,600	Purchase	1,51,600	4.59
	At the end of the year	1,51,600	4.59	Nil	Nil	Nil	1,51,600	4.59

7. Mr. Santosh Pradhan								
	At the beginning of the year	1,52,000	4.60					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	1,52,000	4.60	Nil	Nil	Nil	1,52,000	4.60
8.Mr. Sunil Kumar								
	At the beginning of the year	1,52,400	4.61					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	1,52,400	4.61	Nil	Nil	Nil	1,52,400	4.61
9. Mr. Shatrughan Sahu								
	At the beginning of the year	1,52,900	4.63					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	1,52,900	4.63	Nil	Nil	Nil	1,52,900	4.63
10.Mr. Shri Bhagwan								
	At the beginning of the year	1,56,000	4.72					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	1,56,000	4.72	Nil	Nil	Nil	1,56,000	4.72

11.Mr. Vijay Kumar								
	At the beginning of the year	3,94,300	11.94					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	3,94,300	11.94	Nil	Nil	Nil	3,94,300	11.94
12.Mr. Vasdev Garg								
	At the beginning of the year	3,71,300	11.24					
	Date wise Increase / Decrease in Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.)	Nil	Nil	Nil	Nil	Nil	Nil	Nil
	At the end of the year	3,71,300	11.24	Nil	Nil	Nil	3,71,300	11.24

v) Shareholding of Directors and Key Managerial Personnel:

Sl.No.	Shareholding of each Directors and each Key Managerial Personnel*	Shareholding at the beginning of the year [As on 1st-April-2016]		Cumulative Shareholding during the Year (1st-April-2016 to 31st-March, 2017)	
		No. of shares	% of total shares of the company	No. of shares	% of total shares of the company
1. Mr. Anand Kumar					
	At the beginning of the year	Nil	Nil	Nil	Nil
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.): Purchase of Shares as on 31.03.2017	Nil	Nil	6,68,949	20.26
	At the end of the year	Nil	Nil	6,68,949	20.26
2. Mr. Arpit Goel					
	At the beginning of the year	Nil	Nil	Nil	Nil
	Date wise Increase / Decrease in Promoters Shareholding during the year specifying the reasons for increase /decrease (e.g. allotment / transfer / bonus/ sweat equity etc.):	Nil	Nil	1,89,701	5.74
	At the end of the year	Nil	Nil	1,89,701	5.74

V) INDEBTEDNESS -Indebtedness of the Company including interest outstanding/accrued but not due for payment.

	Secured Loans excluding deposits	Unsecured Loans	Deposits	Total Indebtedness
Indebtedness at the beginning of the financial year				
i) Principal Amount	Nil	Nil	Nil	Nil
ii) Interest due but not paid	Nil	Nil	Nil	Nil
iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	Nil	Nil	Nil	Nil
Change in Indebtedness during the financial year				
* Addition	Nil	Nil	Nil	Nil
* Reduction	Nil	Nil	Nil	Nil
Net Change	Nil	Nil	Nil	Nil
Indebtedness at the end of the financial year				
i) Principal Amount	Nil	Nil	Nil	Nil
ii) Interest due but not paid	Nil	Nil	Nil	Nil
iii) Interest accrued but not due	Nil	Nil	Nil	Nil
Total (i+ii+iii)	Nil	Nil	Nil	Nil

VI. REMUNERATION OF DIRECTORS AND KEY MANAGERIAL PERSONNEL-**A. Remuneration to Managing Director, Whole-time Directors and/or Manager:**

Sl.No.	Particulars of Remuneration	Name of MD/WTD/ Manager	Total Amount
1	Gross salary	Nil	Nil
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Nil	Nil
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	Nil	Nil
	(c) Profits in lieu of salary under section 17(3) Income- tax Act, 1961	Nil	Nil
2	Stock Option	Nil	Nil
3	Sweat Equity	Nil	Nil
4	Commission - as % of profit - others, specify...	Nil	Nil
5	Others, please specify	Nil	Nil
	Total (A)	Nil	Nil
	Ceiling as per the Act	Nil	Nil

B. Remuneration to other directors

Sl.No..	Particulars of Remuneration	Name of Directors			Total Amount
		Mr. Anand Kumar	Mr. Arpit Goel	Mr. Shashi Yadav	
1	Independent Directors	Nil	Nil	Nil	Nil
	Fee for attending board committee meetings	Nil	Nil	Nil	Nil
	Commission	Nil	Nil	Nil	Nil
	Others, please specify	Nil	Nil	Nil	Nil
	Total (1)	Nil	Nil	Nil	Nil

2	Other Non-Executive Directors	NA		Nil	Nil
	Fee for attending board committee meetings	Nil	Nil	Nil	Nil
	Commission	Nil	Nil	Nil	Nil
	Others, please specify	Nil	Nil	Nil	Nil
	Total (2)	Nil	Nil	Nil	Nil
	Total (B)=(1+2)	Nil	Nil	Nil	Nil
	Total Managerial Remuneration	Nil	Nil	Nil	Nil
	Overall Ceiling as per the Act	Nil	Nil	Nil	Nil

C. REMUNERATION TO KEY MANAGERIAL PERSONNEL OTHER THAN MD/MANAGER/WTD

Sl.No.	Particulars of Remuneration	Key Managerial Personnel			
		CEO	CS	CFO	Total
1	Gross salary	Nil	Nil	Nil	Nil
	(a) Salary as per provisions contained in section 17(1) of the Income-tax Act, 1961	Nil	Nil	Nil	Nil
	(b) Value of perquisites u/s 17(2) Income-tax Act, 1961	Nil	Nil	Nil	Nil
	(c) Profits in lieu of salary under section 17(3) Income-tax Act, 1961	Nil	Nil	Nil	Nil
2	Stock Option	Nil	Nil	Nil	Nil
3	Sweat Equity	Nil	Nil	Nil	Nil
4	Commission	Nil	Nil	Nil	Nil
	- as % of profit	Nil	Nil	Nil	Nil
	others, specify...	Nil	Nil	Nil	Nil
5	Others, please specify	Nil	Nil	Nil	Nil
	Total	Nil	Nil	Nil	Nil

VII. PENALTIES / PUNISHMENT/ COMPOUNDING OF OFFENCES:

Type	Section of the Companies Act	Brief Description	Details of Penalty / Punishment/ Compounding fees imposed	Authority [RD / NCLT/ COURT]	Appeal made, if any (give Details)
A. COMPANY					
Penalty	NONE				
Punishment					
Compounding					
B. DIRECTORS					
Penalty	NONE				
Punishment					
Compounding					
C. OTHER OFFICERS IN DEFAULT					
Penalty	NONE				
Punishment					
Compounding					

For and on Behalf of the Board
of Sai Moh Auto Links Limited
Sd/-
(Anand Kumar)
Chairman
DIN : 01381489

Date: 02nd September, 2017
Place: New Delhi

Performance Evaluation Policy

1. Introduction

The Sai Moh Auto Links Limited (“**The Company**”) conducts its operations as per the directions provided by the Board of Directors within the framework laid down by the Companies Act, 2013 (“**the Act**”), the Articles of Association, Listing Agreement with stock exchanges and Code of Conduct and policies formulated by the Company for its internal execution. The Company’s Board of Directors is dedicated to act in good faith; exercise their judgment on an informed basis, in the best interest of the company and its stakeholders.

The Act provides that the Nomination and Remuneration Committee shall formulate the criteria for evaluation of performance of Independent Directors and the Board. Such an evaluation procedure will provide a fine system of checks and balances on the performance of the directors and will ensure that they exercise their powers in a rational manner. The Act further casts an obligation on part of the board of directors for evaluating the performance of independent directors. All the directors on the board of a company, except the independent director whose performance is being evaluated, will assess the performance of the independent director. Accordingly, a report of performance evaluation of each independent director of the company would be prepared, which would determine whether to extend or continue the term of appointment of the concerned independent director or not.

As one of the most important functions of the Board of Directors is to oversee the functioning of Company’s top management, this Board Performance Evaluation process aims to ensure individual directors (“Directors”) and the Board of Directors of the Company (“Board”) as a whole work efficiently and effectively in achieving their functions. This policy aims at establishing a procedure for conducting periodical evaluation of its own performance and individual directors. Hence, it is important that every individual Board Member effectively contributes in the Board deliberations.

2. Role of Board and Independent Directors

In conformity with the requirement of the Act, the performance evaluation of all the Independent Directors shall be done by the entire Board of Directors, excluding the director being evaluated.

The Independent Directors are duty bound to evaluate the performance of non – independent directors and Board as a whole. The independent directors of the Company shall meet at least once in a year to review the performance of the non-independent directors, performance of Chairperson of the Company and Board as a whole, taking into account the views of executive directors and non-executive directors.

3. Evaluation Criteria

The Board of Directors shall pay regards to the following parameters for the purpose of evaluating the performance of a particular director. In respect of each of the evaluation factors, various aspects have been provided to assist with the evaluation process in respect of performance of Board itself, and individual directors. Such evaluation factors may vary in accordance with their respective functions and duties. Evaluation of Independent Director shall be carried on by the entire Board in the same way as it is done for the Executive Directors of the Company except the Director being evaluated.

Appraisal of each Director of the Company shall be based on the criteria as mentioned herein below.

Rating Scale:

Performance	Rating
Excellent	4
Very Good	3
Good	2
Satisfactory	1
Not Satisfactory	0

Evaluation of Independent Directors

While evaluating the performance of Independent Directors following points needs to be Considered.

Name of the Director being assessed: _____

Sr. No.	Assessment Criteria	Rating	Remarks/ Comments
1.	Attendance and participations in the meetings		
2.	Raising of concerns to the Board		
3.	Safeguard of confidential information		

4.	Rendering independent, unbiased opinion and resolution of issues at meetings.		
5.	Initiative in terms of new ideas and planning for the Company.		
6.	Safeguarding interest of whistle-blowers under vigil mechanism.		
7.	Timely inputs on the minutes of the meetings of the Board and Committee's, if any		
8.	Compliance with Article of Association, Companies Act, Listing Regulations & other laws applicable to the Company		
9.	Contribution to development of strategy and to risk management		
10.	Updatons with latest developments		
11	Communications with Board members, senior management and others		

Evaluation of Non Independent/ Executive Directors

While evaluating the performance of Non-Independent Directors/ Executive Directors following point's needs to be considered:

Name of the Director being assessed: _____

Sr. No.	Assessment Criteria	Rating	Remarks/ Comments
1.	Leadership initiative		
2.	Initiative in terms of new ideas and planning for the Company		
3.	Professional skills, problem solving and decision making		
4.	Compliance with policies of the Company, ethics, Code of Conduct etc.		
5.	Reporting of frauds, violations etc.		
6.	Motivating employees, providing assistance & directions		
7.	Attendance and presence in meeting of Board, Committee and General Meeting.		
8.	Safeguarding of interest of whistle blowers under vigil mechanism.		
9.	Timely inputs of the minutes of the meetings of the Board and Committee, if any.		
10.	Compliance with Article of Association, Companies Act, Listing Regulations & other laws applicable to the Company		
11.	Contribution to development of strategy and to risk management		
12.	Updatons with latest developments		
13.	Communications with Board members, senior management and others		

Evaluation of Board of Directors

While evaluating the Performance of the Board of Directors as a whole, following points needs to be considered:

Sr. No.	Assessment Criteria	Rating	Remarks/ Comments
1.	The Board of Directors of the company is effective in decision making		
2.	The Board of Directors is effective in developing a corporate governance structure that allows and encourages the Board to fulfill its responsibilities.		
3.	The Company's systems of control are effective for identifying material risks and reporting material violations of policies and law.		
4.	The Board reviews the organization's performance in carrying out the stated mission on a regular basis.		
5.	The Board of Directors is effective in providing necessary advice and suggestions to the company's management.		
6.	Is the board as a whole up to date with latest developments in the regulatory environment and the market?		
7.	The information provided to directors prior to Board meetings meets your expectations in terms of length and level of detail.		
8.	Board meetings are conducted in a manner that encourages open communication, meaningful participation, and timely resolution of issues.		
9.	The Board Chairman effectively and appropriately leads and facilitates the Board meetings and the policy and governance work of the board.		
10.	The Board appropriately considers internal audit reports,		

	management's responses, and steps towards improvement.		
11.	The Board oversees the role of the independent auditor from selection to termination and has an effective process to evaluate the independent auditor's qualifications and performance.		
12.	The Board considers the independent audit plan and provides recommendations.		

COMMITTEES OF BOARD

The Board has constituted the following committees:

1. Audit Committee;
2. Stakeholders Relationship Committee;
3. Nomination and Remuneration Committee;
4. Risk Management Committee

For evaluating the performance of each committee, the Board of Directors shall pay regards to the following aspects:

Sr. No.	Assessment Criteria	Rating	Remarks/ Comments
1.	Compliance with Article of Association, Companies Act, Listing Regulations & other laws applicable to the Company		
2.	Compliance with ethical standards & code of conduct of Company		
3.	Committee's accomplishments w.r.t. performance objectives		
4.	Redressal of complaints & grievances		
5.	Coordination with other committees and Board of Directors		
6.	Fulfillment of roles & responsibilities assigned to them		
7.	Adherence to Company's policies and internal procedures		

Evaluation of Key Management Personnel and Senior Executives

While evaluating the performance of Key Management Personnel and Senior Executives (other than Directors) following points shall be kept in mind:

Sr. No.	Assessment Criteria	Rating	Remarks/ Comments
1.	Abidance and behavior in accordance with ethical standards & code of conduct of Company.		
2.	Compliance with Article of Association, Companies Act, Listing Regulations & other laws. Applicable to the Company		
3.	Interpersonal and communication skills		
4.	Team work attributes		
5.	Safeguard of confidential information		
6.	Compliance with policies of the Company, ethics, code of conduct, etc.		
7.	Punctuality and other personality related aspects		

4. Review of the Policy

The Committee may amend the Policy, if required, to ascertain its appropriateness as per the needs of the Company.

5. Disclosure

Company will disclose details of its Board Performance Evaluation processes in its Board's report. The Board's report containing such statement shall indicate the manner in which formal evaluation has been made by the Board of its own performance and individual directors of the Company.

**For and on Behalf of the Board
of Sai Moh Auto Links Limited**

**Sd/-
(Anand Kumar)
Chairman
DIN : 01381489**

**Date: 02nd September, 2017
Place: New Delhi**

NOMINATION & REMUNERATION POLICY

(As amended w.e.f. 10th November, 2015)

1. Introduction

Pursuant to Section 178 of the Companies Act, 2013 and Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors of had constituted the Nomination and Remuneration Committee. The Company considers human resources as its invaluable assets. This policy on nomination and remuneration of Directors, Key Managerial Personnel (KMPs) and other employees has been formulated in terms of the provisions of the Companies Act, 2013 read along with the applicable rules thereto and Listing Regulations, 2015, as amended from time to time. This policy on nomination and remuneration of Directors, Key Managerial Personnel and Senior Management has been formulated by the Nomination and Remuneration Committee (NRC or the Committee) and has been approved by the Board of Directors.

2. Objective and purpose of the policy

The objectives and purpose of this policy are:

- 2.1 To formulate the criteria for determining qualifications, competencies, positive attributes and independence for appointment of a Director (Executive / Non-Executive) and recommend to the Board policies relating to the remuneration of the Directors, Key Managerial Personnel and other employees. This includes, reviewing and approving corporate goals and objectives relevant to the compensation of the Chief Executive Officer ("CEO"), evaluating the CEO's performance in light of those goals and objectives, and either as a committee or together with the other independent directors (as directed by the board), determine and approve the CEO's compensation level based on this evaluation; and making recommendations to the board with respect to non-CEO executive officer compensation, and incentive-compensation and equity-based plans that are subject to board approval;
- 2.2 The policy also addresses the following items: Committee member qualifications; Committee member appointment and removal; Committee structure and operations; and Committee reporting to the Board.
- 2.3 To formulate the criteria for evaluation of performance of all the Directors on the Board;
- 2.4 To devise a policy on Board diversity; and
- 2.5 To lay out remuneration principles for employees linked to their effort, performance and achievement relating to the Company's goals.

Definitions

- 'Board' means Board of Directors of the Company.
- 'Directors' means Directors of the Company.
- 'Committee' means Nomination and Remuneration Committee of the Company as constituted or reconstituted by the Board, in accordance with the Act and applicable SEBI listing Regulations, 2015 and/or any other Act/Regulations.
- 'Company' means Sai Moh Auto Links Limited.
- 'Independent Director' means a Director referred to in Section 149(6) of the Companies Act, 2013 and rules.
- 'Key Managerial Personnel (KMP)' means-
 - (i) the Managing Director or the Chief Executive Officer or the manager and in their absence, a Whole-time Director;
 - (ii) the Company Secretary; and
 - (iii) the Chief Financial Officer

Senior Management means personnel of the company who are members of its core management team excluding Board of Directors comprising all members of management one level below the Executive Directors, including the functional heads.

Unless the context otherwise requires, words and expressions used in this policy and not defined herein but defined in the

Companies Act, 2013 and Listing as may be amended from time to time shall have the meaning respectively assigned to them therein.

General

This Policy is divided in three parts: -

Part – A covers the matters to be dealt with and recommended by the Committee to the Board;

Part – B covers the appointment and nomination; and

Part – C covers remuneration and perquisites etc.

Part – A

Matters to be dealt with, perused and recommended to the Board by the Nomination and Remuneration Committee

The following matters shall be dealt by the Committee:-

(a) Size and composition of the Board:

Periodically reviewing the size and composition of the Board to ensure that it is structured to make appropriate decisions, with a variety of perspectives and skills, in the best interests of the Company as a whole and ensure compliance of various provision of applicable laws and SEBI listing Regulations, 2015;

(b) Directors:

Formulate the criteria determining qualifications, positive attributes and independence of a Director and recommending candidates to the Board, when circumstances warrant the appointment of a new Director, having regard to the range of skills, experience and expertise, on the Board and who will best complement the Board;

(c) Succession plans:

Establishing and reviewing Board and senior executive succession plans in order to ensure and maintain an appropriate balance of skills, experience and expertise on the Board and Senior Management;

(d) Evaluation of performance:

Make recommendations to the Board on appropriate performance criteria for the Directors.

Formulate the criteria and framework for evaluation of performance of every Director on the Board of the Company.

Identify ongoing training and education programs for the Board to ensure that Non-Executive Directors are provided with adequate information regarding the options of the business, the industry and their legal responsibilities and duties.

(e) Remuneration framework and policies:

The Committee is responsible for reviewing and making recommendations to the Board on:

- (i) the remuneration of the Managing Director, Whole-time Directors and KMPs
- (ii) the total level of remuneration of Non-Executive Directors and for individual remuneration for Non-Executive Directors and the Chairman, including any additional fees payable for membership of Board committees;
- (iii) the remuneration policies for all employees including KMPs, senior management and other employees including base pay, incentive payments, equity awards, retirement rights and service contracts having regard to the need to attract and motivate talent to pursue the Company's long term growth;
- (iv) demonstrate a clear relationship between executive compensation and performance; and
- (v) be reasonable and fair, having regard to best governance practices and legal requirements.
- (vi) The Company's superannuation arrangements and compliance with relevant laws and regulations in relation to superannuation arrangements; and
- (vii) the Company's remuneration reporting in the financial statements.

PART – B**Policy for appointment and removal of Director, KMPs and Senior Management****I. Appointment criteria and qualifications**

1. The Committee shall identify and ascertain the integrity, qualification, expertise and experience of the person for appointment as Director, KMP or senior management level and recommend to the Board his / her appointment.
2. A person to be appointed as Director, KMP or senior management level should possess adequate qualification, expertise and experience for the position he / she is considered for appointment. The Committee has discretion to decide whether qualification, expertise and experience possessed by a person is sufficient / satisfactory for the concerned position.
3. A person, to be appointed as Director, should possess impeccable reputation for integrity, deep expertise and insights in sectors / areas relevant to the Company, ability to contribute to the Company's growth, complementary skills in relation to the other Board members.
4. The Company shall not appoint or continue the employment of any person as Managing Director / Executive Director who has attained the age of seventy years and shall not appoint Independent Director who is below age of 21 years. Provided that the term of the person holding this position may be extended at the discretion of the committee beyond the age of seventy years with the approval of shareholders by passing a special resolution based on the explanatory statement annexed to the notice for such motion indicating the justification for extension of appointment beyond Seventy years as the case may be.
5. A whole-time KMP of the Company shall not hold office in more than one company except in its subsidiary company at the same time. However, a whole-time KMP can be appointed as a Director in any company, with the permission of the Board of Directors of the Company.

II. Term / Tenure**1. Managing Director / Whole-time Director**

The Company shall appoint or re-appoint any person as its Managing Director and CEO or Whole-time Director for a term not exceeding five years at a time. No re-appointment shall be made earlier than one year before the expiry of term.

2. Independent Director

An Independent Director shall hold office for a term up to five consecutive years on the Board of the Company and will be eligible for re-appointment on passing of a special resolution by the Company and disclosure of such appointment in the Board's report.

No Independent Director shall hold office for more than two consecutive terms, but such Independent Director shall be eligible for appointment after expiry of three years of ceasing to become an Independent Director. Provided that an Independent Director shall not, during the said period of three years, be appointed in or be associated with the Company in any other capacity, either directly or indirectly.

At the time of appointment of Independent Director, it should be ensured that number of Boards on which such Independent Director serves is restricted to seven listed companies as an Independent Director and three listed companies as an Independent Director in case such person is serving as a Whole-time (Executive) Director of a listed company.

III. Retirement

The Whole-time Directors, KMP and senior management personnel shall retire as per the applicable provisions of the Companies Act, 2013 and the prevailing policy of the Company. The Board will have the discretion to retain the Whole-time Directors, KMP and senior management personnel in the same position / remuneration or otherwise, even after attaining the retirement age, for the benefit of the Company with the approval of shareholders by passing a special resolution at the general meeting of the Company.

PART – C**Policy relating to the remuneration for Directors, KMPs and other employees****A. General**

1. The remuneration / compensation / commission etc. to Directors will be determined by the Committee and recommended to the Board for approval.
2. The remuneration and commission to be paid to the Managing Director shall be in accordance with the provisions of Chapter xiii of the Companies Act, 2013 read with schedule v, and the rules made thereunder.
3. Increments to the existing remuneration / compensation structure may be recommended by the Committee to the Board which should be within the limits approved by the Shareholders in the case of Managing Director.
4. Where any insurance is taken by the Company on behalf of its Managing Director, Chief Financial Officer, the Company Secretary and any other employees for indemnifying them against any liability, the premium paid on such insurance shall not be treated as part of the remuneration payable to any such personnel. Provided that if such person is proved to be guilty, the premium paid on such insurance shall be treated as part of the remuneration.

B. Remuneration to KMPs and other employees

The policy on remuneration for KMPs and other employees is as below:-

1. Fixed pay

The remuneration and reward structure for employees comprises two broad components - annual remuneration and long-term rewards. The Committee would determine the remuneration of the Directors and formulate guidelines for remuneration payable to the employees.

These guidelines are as under:

a) Annual remuneration

Annual remuneration refers to the annual compensation payable to the employees of the Company. This comprises two parts - a fixed component, and a performance-linked variable component based on the extent of achievement of the individual's objectives and performance of the business unit. Employee is required to determine his/her key result areas for that particular defined role. The performance-linked variable pay will be directly linked to the performance on individual components of the performance and the overall performance of the business. An employee's variable pay would, therefore, be directly dependent on key performance measures that represent the best interests of shareholders.

The objective is to set the total remuneration at levels to attract, motivate, and retain high-caliber, and high potential personnel in a competitive global market. The total remuneration level is to be reset annually based on a comparison with the relevant peer group globally, established through independent compensation surveys, from time to time.

b) Long-term rewards

Long-term rewards may be granted to eligible key employees based on their contribution to the performance of the Company, relative position in the organization, and length of service under the supervision and approval of the Committee.

The grant, vesting and other scheme details would be formulated from time to time.

These long-term reward schemes are implemented to attract and retain key talent in the industry.

2. Minimum remuneration to Managing Director/ Chief Executive officer

If, in any financial year, the Company has no profits or its profits are inadequate, the Company shall pay remuneration to its Managing Director in accordance with the provisions of Schedule V of the Companies Act, 2013 and if it is not able to comply with such provisions, with the previous approval of the Central Government.

C. Remuneration/ Setting Fees / Commission to Non-Executive / Independent Directors

1. Remuneration/ Setting Fees / Commission

The remuneration payable to each Non-Executive Director is based on the remuneration structure as determined by the Board, and is revised from time to time, depending on individual contribution, the Company's performance, and the provisions of the Companies Act, 2013 and the rules made there under.

The remuneration to the Non-executive Directors (including Independent Directors) may be paid within the monetary limit approved by shareholders, subject to the limit not exceeding 1% of the profits of the Company computed as per the applicable provisions of the Companies Act, 2013.

Non-Executive Directors/ Independent Director shall be paid a Setting Fees / Commission as may be decided by the Board of Directors from time to time subject to the limits specified in Companies Act, 2013 and other applicable laws/ Regulations.

2. Stock options

The Independent Directors shall not be entitled to any stock option of the Company.

Policy review

This policy is framed based on the provisions of the Companies Act, 2013 and rules there under and the requirements of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 with the Stock Exchanges.

In case of any subsequent changes in the provisions of the Companies Act, 2013 or any other regulations which makes any of the provisions in the policy inconsistent with the Act or regulations, then the provisions of the Act or regulations would prevail over the policy and the provisions in the policy would be modified in due course to make it consistent with law.

This policy shall be reviewed by the Nomination and Remuneration Committee as and when any changes are to be incorporated in the policy due to change in regulations or as may be felt appropriate by the Committee. Any changes or modification on the policy as recommended by the Committee would be given for approval of the Board of Directors.

**For and on Behalf of the Board
of Sai Moh Auto Links Limited**

**Sd/-
(Anand Kumar)
Chairman
DIN : 01381489**

**Date: 02nd September, 2017
Place: New Delhi**

Annexure - 4

Form No. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 2017

[Pursuant to section 204(1) of the Companies Act, 2013 and rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To
The Members
M/s Sai Moh Auto Links Limited
C-582, SaraswatiVihar,
Pitampura, Delhi-110034

We have conducted the secretarial audit of the compliance of applicable statutory provisions and the adherence to good corporate practices by **M/s Sai Moh Auto Links Limited** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing our opinion thereon.

We report that:

- a) Maintenance of secretarial record is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.
- b) We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion. We have not verified the correctness and appropriateness of the financial records and Books of the Company.
- c) Where ever required, we have obtained the Management representation about the compliances of laws, rules and regulations and happening of events etc. The compliance of the provisions of the Corporate and other applicable laws, rules, regulations, standards is the responsibility of management.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, we hereby report that in our opinion, the company has, during the audit period covering the financial year ended on 31st March, 2017 ('Audit Period') complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on 31st March, 2017 according to the provisions of:

- (i) The Companies Act, 2013 (the Act) and the rules made thereunder;
- (ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;
- (iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;
- (iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;
- (v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'): —
 - (a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;
 - (b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 1992;
 - (c) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009;
 - (d) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999 and The Securities and Exchange Board of India (Share Based Employee Benefits) Regulations, 2014 notified on 28 October 2014;
 - (e) The Securities and Exchange Board of India (Issue and Listing of Debt Securities) Regulations, 2008;
 - (f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;
 - (g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2009; and
 - (h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 1998.
- (vi) Indian Stamp Act, 1899;
- (vii) Indian Contract Act, 1872;
- (viii) Income Tax Act, 1961 and indirect tax laws;
- (ix) Applicable Labour Laws; and
- (x) Other applicable Laws;

Having regard to the compliance system prevailing in the Company and on the basis of presentation and Reports made by Compliance Auditors and Internal Auditors of the Company, we further report that the Company has adequate system to ensure the compliance of the other applicable laws specifically to the Company.

We have also examined compliance with the applicable clauses of the following:

- Secretarial Standards issued by The Institute of Company Secretaries of India.
- Listing Agreements with Stock Exchanges in India.

During the period under review the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc.

We further report that

- **During the period under review, the provisions of Companies Act regarding appointment of KMPs were not adequately followed by the company.**
- Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were generally sent at least seven days in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.
- All decisions at Board Meetings and Committee Meetings are carried out by majority as recorded in the minutes of the meetings of the Board of Directors or Committee of the Board, as the case may be.

We further report that based on the information received and records maintained there are adequate systems and processes in the Company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

**For Kundan Agrawal & Associates
Company Secretaries**

**Place: Delhi
Date: 29/05/2017**

**Sd/-
Kundan Agrawal
Company Secretary
C.P. No. 8325**

Annexure - 5

DETAILS PERTAINING TO REMUNERATION AS REQUIRED UNDER SECTION 197(12) OF THE COMPANIES ACT, 2013 READ WITH RULE 5(1) OF THE COMPANIES (APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL) RULES, 2014

- i. The percentage increase in remuneration of each Director, Chief Financial Officer and Company Secretary during the financial year 2016-17, ratio of the remuneration of each Director to the median remuneration of the employees of the Company for the financial year 2016-17 and the comparison of remuneration of each Key Managerial Personnel (KMP) against the performance of the Company are as under:

S. No.	Name of Director/KMP and Designation	Remuneration of Director/KMP for Financial Year 2016-17 (Rs. In Lacs)	% Increase in Remuneration in the Financial Year 2016-17	Ratio of remuneration of each Director/ to median remuneration of employees	Comparison of the Remuneration of the KMP against the performance of the Company
1.	Mr. Anand Kumar Managing Director	NIL	Not Applicable	Not Applicable	Net Loss for the financial year 2016-17 is Rs. 5.98 Lacs as compare to Net Profit of Rs.0.69 Lacs for the financial year 2015-16.
2.	Mr. Arpit Goel Non-Executive Director	NIL	Not Applicable	Not Applicable	Net Loss for the financial year 2016-17 is Rs. 5.98 Lacs as compare to Net Profit of Rs.0.69 Lacs for the financial year 2015-16.
3.	Mr. Manoj Kumar Non Executive Independent Director	Not Applicable	Not Applicable	Not Applicable	
4.	Ms. Shashi Yadav Non-Executive Independent Director Woman	Not Applicable	Not Applicable	Not Applicable	

No sitting fee was paid to any of the Directors for attending Board Meeting/Committee Meetings.

- ii. In the financial year, there was no increase in the median remuneration of employees;
- iii. There was 3 permanent employees on rolls of Company as on March 31, 2017;
- iv. Relationship between average increase in remuneration and company performance – During the F.Y. 2016-17, there was no increase in remuneration. The company has incurred a net loss of Rs. 5.98 Lacs only for the financial year 2016-17, Further, there was no increase in median remuneration.
- v.
- a) Variations in the market capitalization of the Company: The market capitalization of the company as on 31st March, 2017 is Rs.4,12,81,250/-. Since there is no trading in equity shares of the Company on any of the Exchanges where the Company is listed as on 31st March, 2016, it is not possible to figure out the market capitalization of the Company as on March 31, 2016.
- b) The closing price of the Company's equity shares - The closing price of the Company's equity shares on March 31, 2017 is Rs. 12.50/- per share.
- vi. The Key Parameters for any variable component of remuneration availed by the Directors – Please refer to the salient features of Remuneration Policy annexed and forming part of this Report.
- vii. Average percentage in increase made in the salaries of employees other than the managerial personnel in the last financial year i.e. 2016-17 was NIL.
- viii. The ratio of the remuneration of the highest paid director to that of the employees who are not directors but receive remuneration in excess of the highest paid director during the year – Not Applicable; and
- ix. It is hereby affirmed that the remuneration paid is as per the as per the Remuneration Policy for Directors, Key Managerial Personnel and other Employees.
- x. None of the employees of the Company are related to any Director of the Company.

**For and on Behalf of the Board
of Sai Moh Auto Links Limited**

**Sd/-
(Anand Kumar)
Chairman
DIN : 01381489**

**Date: 29th May, 2017
Place: New Delhi**



KAPIL DEV & ASSOCIATES

Chartered Accountants

OFF. : B-11 , JAGAT PURI, NEAR SOM BAZAR,
SOUTH ANARKALI, DELHI – 11 0051

Mobile Number +91-9718419047

E-mail: kapiluppal2007@gmail.com

Independent Auditor's Report

**To the Members of
SAI MOH AUTO LINKS LIMITED
New Delhi**

Report on the Financial Statements

We have audited the accompanying financial statements of **SAI MOH AUTO LINKS LIMITED ("the Company")** which comprise the Balance Sheet as at March 31, 2017, the Statement of Profit and Loss, Cash Flow Statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under Section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit.

We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there-under.

We conducted our audit in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial control relevant to the Company's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial statements

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2017, and its Profit/loss and its Cash Flow for the year ended on that date.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order"), as amended, issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure A" a statement on the matters specified in paragraphs 3 and 4 of the Order.
2. As required by section 143 (3) of the Act, we report that:
 - a) we have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purpose of our audit;
 - b) in our opinion proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books;
 - c) the Balance Sheet, the Statement of Profit and Loss and the Cash Flow Statement dealt with by this Report are in agreement with the books of account
 - d) in our opinion, the aforesaid (Standalone) financial statements comply with the Accounting Standards specified under section 133 of the Act, read with Rule 7 of the Companies (Accounts) Rules, 2014.
 - e) On the basis of written representations received from the directors as on March 31, 2017 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2017 from being appointed as a director in terms of Section 164 (2) of the Act.
 - f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B".
 - g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
 - i. The Company does not have any pending litigations which would impact its financial position.
 - ii. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - iii. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.
 - iv. The Company has provided requisite disclosures in Note 26 to these standalone Ind AS financial statements as to the holding of Specified Bank Notes on November 8, 2016 and December 30, 2016 as well as dealings in Specified Bank Notes during the period from November 8, 2016 to December 30, 2016. Based on our enquiries, test check of the books of account and other details maintained by the Company and relying on the management representation regarding the holding and nature of cash transactions, including Specified Bank Notes, we report that these disclosures are in accordance with the books of accounts maintained by the Company.

**M/s. Kapil Dev & Associates
Chartered Accountants
Firm Regn. No. 025812N**

**Place: New Delhi
Dated: 29th May, 2017**

**Sd/-
Kapil Dev
Proprietor
M. No. 525275**

SAI MOH AUTO LINKS LIMITED

Annexure A to the Independent Auditors' Report

Referred to in paragraph 1 under the heading 'Report on Other Legal Regulatory Requirement' of our report of even date to the financial statements of the Company for the year ended March 31, 2017:

On the basis of such checks as we considered appropriate and in terms of the information and explanations given to us, we further state as under:

1. (a) The company has no fixed assets.
 - (b) As the company does not have any fixed assets, the clause relating to physical verification of fixed assets at reasonable intervals by the management is not applicable.
 - (c) As the company does not have any fixed assets, the clause relating to disposing off a substantial part of the fixed assets is not applicable.
2. The company has conducted physical verification of its inventory at reasonable intervals during the year and there is no any material discrepancies were noticed by the management of the company.
3. (a) The company has not granted any loans, secured or unsecured, to the companies, firms or other parties covered in the register U/s. 189 of the Companies Act, 2013.
 - (b) As the company has not granted any loans, the terms and conditions of the grant of such loans being prejudicial does not arise.
 - (c) As the company has not granted any loans, no schedule of repayment of principal and interest has been stipulated.
 - (d) As the company has not granted any loans, there are no overdue amounts.
4. In our opinion and according to the information and explanations given to us, the company has complied with the provisions of section 185 and 186 of the Companies Act, 2013 in respect of loans, investments guarantees and security.
5. The Company has not accepted any deposits from the public. Therefore, the directive issued by the Reserve Bank of India and the provision of section 73 to 76 or any other relevant provisions of the Companies Act, 2013, and the rules framed there under does not arise.
6. As informed to us, maintenance of cost records has not been prescribed by the Central Government U/s. 148(1) of the Companies Act, 2013.
7. (a) According to information and explanations given to us and on the basis of our examination of the books of account, and records, the company is regular in depositing undisputed statutory dues within in the prescribed time to the appropriate authorities and there are no arrears of outstanding statutory dues as on the last day of the financial year for a period of more than six months from the date they became payable.
 - (b) According to the information and explanation given to us, there are no statutory dues which have not been deposited on account of any dispute.
8. According to the information and explanations given to us, the company has not defaulted in repayment of dues to any financial institution or banks.
9. According to the information and explanation given to us, the company has not raised any moneys by way of term-loans/IPOs. for the purpose for which those were raised.
10. Based on the audit procedures performed and the information and explanations given by the management, we report that no fraud by the company and nor any fraud on the company by its officers or employees has been noticed or reported during the year.
11. Based on the audit procedures performed and the information and explanations given by the management, Managerial Remuneration (if any) has been paid or provided in accordance with provisions of Companies Act, 2013.
12. In our opinion, the company is not a Nidhi company within the meaning of relevant law.

13. Based on the audit procedures performed and the information and explanations given by the management, all transactions with related parties are in compliance with section 188 of the Companies Act, 2013 and requisite details have been disclosed in the financial statements as required by the applicable accounting standards.
14. Based on the audit procedures performed and the information and explanations given by the management, the company has not made any preferential allotment or private placement of shares or partly convertible debentures u/s 42 of the Companies Act, 2013 during the year.
15. Based on the audit procedures performed and the information and explanations given by the management, the company has not entered in to any non-cash transaction with directors or others in contravention of section 192 of the Companies Act, 2013.
16. In our opinion, the company is not required to be registered under section 45-IA of the Reserve Bank of India Act, 1934.

M/s. Kapil Dev & Associates
Chartered Accountants
Firm Regn. No. 025812N

Place: New Delhi
Dated: 29th May, 2017

Sd/-
Kapil Dev
Proprietor
M. No. 525275

SAI MOH AUTO LINKS LIMITED

Annexure B to the Independent Auditor's Report of even date on the Financial Statements of SAI MOH AUTO LINKS LIMITED.

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls over financial reporting of **SAI MOH AUTO LINKS LIMITED** ("the Company") as of March 31, 2017 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the

assessed risk. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.

Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at March 31, 2017, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India.

**M/s. Kapil Dev & Associates
Chartered Accountants
Firm Regn. No. 025812N**

**Place: New Delhi
Dated: 29th May, 2017**

**Sd/-
Kapil Dev
Proprietor
M. No. 525275**

SAI-MOH AUTO LINKS LIMITED
CIN L34300DL1985PLC020510
 Regd. Office : C-582, Saraswati Vihar, Pitampura, Delhi-110034

BALANCE SHEET AS AT 31ST MARCH, 2017

Particulars	Note No.	As at 31.03.2017 Amount (in Rs.)	As at 31.03.2016 Amount (in Rs.)
I. Equity & Liabilities			
(1) Shareholder's Fund			
(a) Share Capital	3.1	3,30,25,000	3,30,25,000
(b) Reserve & Surplus	3.2	(28,79,206)	(22,81,313)
(c) Money received against share warrants		-	-
(2) Share Application money pending allotment		-	-
(3) Non-Current Liabilities			
(a) Deferred Tax Liabilities (Net)		6,84,023	-
(4) Current Liabilities			
(a) Short Term Borrowings	3.3	4,27,000	-
(b) Trade Payable	3.4	7,76,425	-
(c) Other Current Liabilities	3.5	1,16,929	2,72,740
(d) Short Term Provisions	3.6	20,275	32,170
TOTAL		3,21,70,446	3,10,48,597
II. Assets			
(1) Non-Current Assets			
(a) Fixed Assets		-	-
(b) Other non-current Investment	3.7	17,98,000	-
(c) Other non-current assets	3.8	17,17,500	-
(d) Long-term loans and advances		-	-
(2) Current Assets			
(a) Inventories		-	-
(b) Trade Receivables	3.9	1,96,63,152	2,37,60,625
(c) Cash & Cash Equivalents	3.10	1,26,411	44,20,472
(d) Short Term Loans and Advances	3.11	82,87,288	28,62,500
(e) Other current assets	3.12	5,78,095	5,000
TOTAL		3,21,70,446	3,10,48,597

Significant Accounting Policies and the accompanying notes are an integral part of the financial statements.

Auditor's Report

As per our separate report of even date attached

For Kapil Dev & Associates
Chartered Accountants
 Firm Reg. No.: 025812N

Sd/-
 Kapil Dev
 Proprietor
 Membership No: 525275

Place: New Delhi
 Date : 29/05/2017

**For and on behalf of the Board of Directors of
 Sai Moh Auto Links Limited**

Sd/-
 Anand Kumar
 Managing Director
 DIN: 01381489

Sd/-
 Arpit Goel
 Director
 DIN: 06405912

Sd/-
 Gurleen Kaur Arora
 Company Secretary
 M. No.: 33297

SAI MOH AUTO LINKS LIMITED
CIN L34300DL1985PLC020510

Regd. Office : C-582, Saraswati Vihar, Pitampura, Delhi-110034

Statement of Profit & Loss for the year ended 31st March, 2017

Particulars	Note No.	As at 31.03.2017 Amount (in Rs.)	As at 31.03.2016 Amount (in Rs.)
Income:			
Revenue from Operations	3.13	18,53,616	2,35,96,025
Other Income	3.14	7,67,288	-
I. Total Income		26,20,904	235,96,025
Expenses:			
Purchases of Traded Goods	3.15	9,76,425	4,47,640
Cost of Raw Material Consumed		-	-
Change In Inventories	3.16	-	2,25,64,500
Employee Benefit Expenses	3.17	3,09,337	2,13,212
Finance Costs	3.18	477	846
Depreciation & Ammortisation		-	-
Other Administrative Expenses	3.19	12,28,260	2,65,716
II. Total Expenses		25,14,499	2,34,91,914
Net Profit before exceptional & Extraordinary Items		1,06,405	1,04,111
Exceptional Items		-	-
		1,06,405	1,04,111
Extraordinary Items		-	-
Net Profit before Taxes		1,06,405	1,04,111
Tax Expenses			
-Current Tax		20,275	32,170
-Deferred Tax Liabilities		6,84,023	-
-Short provision for earlier year		-	3,360
Profit/ (loss) for the year		(5,97,893)	68,581

Significant Accounting Policies and the accompanying notes are an integral part of the financial statements.

Auditor's Report

As per our separate report of even date attached

For Kapil Dev & Associates
Chartered Accountants
Firm Reg. No.: 025812N

Sd/-
Kapil Dev
Proprietor
Membership No: 525275

Place: New Delhi
Date : 29/05/2017

For and on behalf of the Board of Directors of
Sai Moh Auto Links Limited

Sd/-
Anand Kumar
Managing Director
DIN: 01381489

Sd/-
Arpit Goel
Director
DIN: 06405912

Sd/-
Gurleen Kaur Arora
Company Secretary
M. No.: 33297

SAI-MOH AUTO LINKS LIMITED

CIN L34300DL1985PLC020510

Regd. Office : C-582, Saraswati Vihar, Pitampura, Delhi-110034

CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2017 and 31ST MARCH 2016

Particulars	As at 31.03.2017 Amount (in Rs.)	As at 31.03.2016 Amount (in Rs.)
Net Profit before tax	1,06,405	1,04,111
Add: Depreciation	-	-
Less: Profit on Sale of Investment	(6,80,000)	-
Add: Miscellaneous Expense written off	5,72,500	-
Cash Flow before Working Capital Changes	-1,095	1,04,111
Working Capital Changes		
Less Decrease/Increase in Trade Receivable	40,97,473	(230,95,125)
Add: Increase in Other Current Liability	6,20,614	2,67,740
Add: Increase in Current Assets	(5,73,095)	(5,000)
Less: Increase in Short Term Advances	(54,24,788)	(28,62,500)
Add: Decrease in Stock	-	2,25,64,500
Less: Adjustment of Other Non-Current Assets	(22,90,000)	-
Less: Decrease/Increase in Short Term Provisions	(11,895)	22,600
TOTAL	(35,82,786)	(30,03,674)
Operating Capital after Working Capital Changes		
Less : Current tax	20,275	35,530
NET CASH FLOW FROM OPERATING ACTIVITIES (A)	(36,03,061)	(30,39,204)
CASH FLOW FROM INVESTING ACTIVITIES	-	-
Purchase of Equity Shares	34,98,000	-
Sales of Equity Shares	23,80,000	-
NET CASH FLOW FROM INVESTING ACTIVITIES (B)	(11,18,000)	-
CASH FLOW FROM FINANCING ACTIVITIES		
Loan taken from Related Parties	4,27,000	-
NET CASH FLOW FROM FINANCING ACTIVITIES (C)	4,27,000	-
Net Increase/(Decrease) of Cash & Cash Equivalents	(42,94,061)	(30,39,204)
Add: Opening Cash & Cash Equivalents	44,20,472	74,59,676
Closing Cash & Cash Equivalents	1,26,411	44,20,472

For Kapil Dev & Associates
Chartered Accountants
Firm Reg. No.: 025812N

Sd/-
Kapil Dev
Proprietor
Membership No: 525275

Place: New Delhi
Date : 29/05/2017

For and on behalf of the Board of Directors of
Sai Moh Auto Links Limited

Sd/-
Anand Kumar
Managing Director
DIN: 01381489

Sd/-
Arpit Goel
Director
DIN: 06405912

Sd/-
Gurleen Kaur Arora
Company Secretary
M. No.: 33297

Sai Moh Auto Links Limited
CIN L34300DL1985PLC020510
Regd. Office : C-582, Saraswati Vihar, Pitampura, Delhi-110034

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

1. COMPANY OVERVIEW

M/s Sai Moh Auto Links Limited is a Company incorporated under the provision of Companies Act, 1956 on 22nd March, 1985.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1. BASIS OF PREPARATION:

The Company follows mercantile system of accounting and recognizes income and expenditure on accrual basis unless otherwise disclosed by way of note.

- These accounts have been prepared under the historical cost conventions, on accrual basis and on the accounting principles of a going concern.
- Accounting policies unless specifically stated to be otherwise are consistent and are in consonance with generally accepted accounting principles.
- The Accounting Standards and relevant guidelines notes issued by the Institute of Chartered Accountants of India and relevant provisions of the Companies Act, 2013 are complied with.

2.2. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles require management to make estimate and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities on the date of financial statements and the result of operations during the reporting periods. Although these estimates are based upon management's knowledge of current events and actions, actual results could differ from those estimates and revisions, if any, are recognized in the current and the future period.

2.3. REVENUE REGOGNITION

Revenues are recognized and expenses are accounted for on accrual basis with necessary provisions for all known liabilities and losses. Income from Non- Performing Assets is recognized only when it is realized. Interest on deposits and loans is accounted for on the time proportion basis after considering reasonable certainty that the ultimate collection will be made. Dividend income is recognized when right to receipts is established. Profit or loss on sale of securities is accounted on trade date basis.

2.4. TANGIBLE FIXED ASSETS

Fixed Assets are stated at cost of acquisition less accumulated depreciation thereon. Fixed Assets are accounted at cost of acquisition inclusive of inward freight, duties taxes and other incidental expenses related to acquisition and installation of Fixed Assets incurred to bring the assets to their working condition for their intended use.

2.5. INTANGIBLE ASSETS

Intangible assets acquired separately are measured on initial recognition at cost. Following initial recognition, intangible assets are carried at cost less accumulated amortization and accumulated impairment loss, if any. Profit or Loss on disposal of intangible assets is recognised in the Statement of Profit and Loss.

2.6. CASH FLOW STATEMENT

Cash flows are reported using the indirect method, whereby profit / (loss) before extraordinary items and tax is adjusted for the effects of transactions of non-cash nature and any deferrals or accruals of past or future cash receipts or payments. The cash flows from operating, investing and financing activities of the Company are segregated based on the available information.

2.7. CASH AND CASH EQUIVALENTS

Cash and cash equivalents for the purposes of Cash Flow Statement comprises cash at bank and in hand and fixed deposits. Cash and bank balances also include fixed deposits and margin money deposits.

2.8. DEPRECIATION AND AMORTISATIONS

The company does not have any fixed assets.

2.9. INVESTMENTS

Investments made by the Company with a long term prospective in Quoted and Unquoted securities are held as investments and are valued at cost. However, provision for diminution in value is made to recognize a decline, other than temporary, in the value of the investments.

2.10. EMPLOYEES BENEFITS

All employee benefit obligations payable wholly within twelve months of the rendering the services are classified as Short Term Employee Benefits. Such Benefits are estimated and provided for in the period in which the employee renders the related service. Post Employment Benefits All eligible employees of the Company are entitled to receive benefits under the provident fund and Gratuity is accounted for as and when paid.

2.11. FOREIGN CURRENCY TRANSACTIONS

Foreign currency transactions during the accounting year are translated at the rates prevalent on the transaction date. Exchange differences arising from foreign currency fluctuations are dealt with on the date of payment/receipt. Assets and Liabilities related to foreign currency transactions remaining unsettled at the end of the period/year are translated at the period/ year end rate. The exchange difference is credited / charged to Profit & Loss Account in case of revenue items and capital items.

2.12. INVENTORIES

The Company has valued inventories at cost or market price whichever is less.

2.13. IMPAIRMENT OF ASSETS

The Company determines whether a provision should be made for impairment loss on fixed assets (including Intangible assets) by considering the indications that an impairment loss may / has occurred in accordance with Accounting Standard 28 "Impairment of Assets ". Where the recoverable amount of any fixed assets is lower than its carrying amount, a provision for impairment loss on fixed assets is made.

2.14. PROVISION FOR DOUBTFUL DEBTS

The management reviews on a periodical basis the outstanding debtors with a view to determine as to whether the debtors are good, bad or doubtful after taking into consideration all the relevant aspects. On the basis of such review and in pursuance of other prudent financial considerations the management determines the extent of provision to be made in the accounts.

2.15. EARNING PER SHARE

Basic earnings per share are calculated by dividing the net profit/ (loss) after tax for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year. For the purpose of calculating basic and diluted earnings per share, the net profit/ (loss) for the year attributable to equity shareholders and the weighted average number of shares outstanding during the year will be adjusted for the effects of all dilutive potential equity shares. Potential equity shares are deemed to be dilutive only if their conversion to equity shares would decrease the net profit per share from continuing ordinary operations.

2.16. RELATED PARTY DISCLOSURES

The Company as required by AS-18 furnishes the details of Related Party Disclosures.

2.17. AMORTIZATION OF EXPENSES

Preliminary expenses are being amortized/ written off over a period of 5 years.

2.18. TAXES ON INCOME

The tax expenses comprises of current tax. Current income tax is measured at the amount expected to be paid to the tax authorities in accordance with the Income Tax Act, 1961. There is no deferred tax liability/ asset as on 31.03.2017.

2.19. CONTINGENT LIABILITY

The Company creates provisions only when there is a present obligation as a result of past events and when reliable estimates of the amount of the obligations can be made.

3.1. Share Capital

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Authorised Share Capital		
5,250,000 Equity Shares of face value of Rs. 10/- each	5,25,00,000	5,25,00,000
Total	5,25,00,000	5,25,00,000
Issued Share Capital		
42,50,400 Equity Shares of face value of Rs. 10/- each	4,25,04,000	4,25,04,000
Total	4,25,04,000	4,25,04,000
Subscribe & Fully Paid Up Share Capital		
33,02,500 Equity Shares of face value of Rs. 10/- each	3,30,25,000	3,30,25,000
Total	3,30,25,000	3,30,25,000

Rights, Preferences & Restrictions attached to Shares

- a) The Company has only one class of shares referred to as equity shares having a par value of Rs. 10/-. Each holder of equity shares is entitled to one vote per share. The equity share holder are eligible for dividend, if so declared. The dividend proposed by the board of directors is subject to the approval of the share holders in the ensuing annual general meeting, except in case of Interim Dividend.
- b) In the event of liquidation of the Company, the holders of equity shares will be entitled to receive any of the remaining assets of the company, after distribution of all preferential amounts. However, no such preferential amounts exist currently. The distribution will be in proportion to the number of equity shares held by the shareholders.

Reconciliation of the number of shares outstanding at the beginning and end of the year

Particulars	As at March 31,	
	2017	2016
Number of shares outstanding at the beginning of the year	33,02,500	42,50,400
Less: Forfeited shares	-	9,47,900
Number of shares outstanding at the end of the year	33,02,500	33,02,500

Details of shares held by shareholders holding more than 5% of the aggregate shares in the Company

Particulars	2017		2016	
	No. of Shares	% of Holding	No. of Shares	% of Holding
B.S. Saggarr	1,96,500	5.95%	1,96,500	5.95%
Vasdev Garg	3,71,300	11.24%	3,71,300	11.24%
Vijay Kumar	3,94,300	11.94%	3,94,300	11.94%
Anand Kumar	6,68,949	20.26%	-	-
Arpit Goel	1,89,701	5.74%	-	-
Total	18,20,750	55.13%	9,62,100	29.13%

3.2. Reserves & Surplus

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Opening Balance in the Statement of Profit & Loss Account	(22,81,313)	(47,24,894)
Add: Profit/ (Loss) during the year	(5,97,893)	68,581
Add: Capital Reserves**	-	23,75,000
Sub Total	(28,79,206)	(22,81,313)

Note: Amount Forfeited on Share Forfeiture has been treated as Capital Reserves**

3.3. Short Term Borrowings

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Loan Repayable On Demand		
Loans & Advances From Related Parties		
Unsecured Loan from Director *	4,27,000	-
Total	4,27,000	-

***It consist of loan from One Directors and are interest free. Further, The Director have certified that the loans are provided by the director from their own funds.**

3.4. Trade Payables

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Micro, Small And Medium Enterprises	-	-
Others	7,76,425	-
Total	7,76,425	-

3.5. Other Current Liabilities

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Other Liabilities		
- Expenses payable	99,370	8,000
- Others Liabilities	-	9,740
- TDS on Professional Fees	17,559	2,55,000
Total	1,16,929	2,72,740

3.6. Short - Term Provisions

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Provision for Income Tax (A. Y. 2016-17)	-	32,170
Provision for Income Tax (A. Y. 2017-18)	20,275	-
Total	20,275	32,170

3.7. Other Non Current Investment

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
1270 (NIL) equity shares of Rs. 10/- each, fully paid up of Patliputra International Ltd - Unquoted	7,62,000	-
1,03,600 (NIL) equity shares of Re. 10/- each, fully paid up of Pioneer Offshore Private Limited - Unquoted	10,36,000	-
Total	17,98,000	-

3.8. Other Non-Current Assets

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Miscellaneous expenditure to the extent not written off	17,17,500	-
Total	17,17,500	-

3.9. Trade Receivables

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
(Unsecured, Considered Good)		
Outstanding for more than six months	1,64,25,321	6,65,500
Others	32,37,831	2,30,95,125
Total	1,96,63,152	2,37,60,625

3.10. Cash & Cash Equivalents

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Cash in hand	84,816	43,93,839
Balance with Scheduled Bank	41,595	26,633
Total	1,26,411	44,20,472

3.11. Short-term Loans and Advances

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Loans and Advances to Related Parties-Unsecured, Considered Good		
Unsecured, Considered Good		
Shreshta Securities Pvt Ltd.	82,78,559	-
Others Advances (Listing Processing fee paid to BSE Ltd.)	-	28,62,500
TDS/ Advance Tax/ Self Assessment tax	8,729	-
Total	82,87,288	28,62,500

3.12. Other Current Assets

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Others (TDS Recoverable/Adjustable)	5,595	5,000
Miscellaneous expenditure to the extent not written off	5,72,500	-
Total	5,78,095	5,000

3.13. Revenue from Operations

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Sales	18,53,616	2,35,96,025
Total	18,53,616	2,35,96,025

3.14. Other Income

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Interst Received	87,288	-
Profit on Sale of Equity shares	6,80,000	-
Total	7,67,288	-

3.15. Purchases of Traded Goods

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Purchases	9,76,425	4,47,640
Total	9,76,425	4,47,640

3.16. Change in Inventories

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Finished Goods at beginning of the year	-	2,25,64,500
Less: Finished Goods at end of the year	-	-
Total	-	2,25,64,500

3.17. Employees Benefit Expenses

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Salary	3,00,000	1,97,862
Staff Welfare Expenses	9,337	15,350
Total	3,09,337	2,13,212

3.18. Finance Cost

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
Bank Charges	477	846
Total	477	846

3.19. Other Administrative Expenses

Particulars	(Amt in Rs.)	
	As at March 31,	
	2017	2016
AGM Expenses	10,200	-
Auditors' Remuneration	11,500	8,000
Printing & stationery	21,108	21,075
Listing Fees & Annual Custody	3,88,610	91,726
Accountancy & Professional Charges	-	40,164
Advertisement Expenses	71,693	10,909
ROC Fee	7,200	65,600
Legal & Professional Expenses	1,00,193	-
Prior Period Expenses	10,000	-
Interest on Late Payment	3,956	-
Conveyance Expenses	21,338	20,102
Miscellaneous Expenses Written off	5,72,500	-
Other misc. expenses	9,962	8,140
Total	12,28,260	2,65,716

3.20. As per Accounting Standard (AS-20) on Earning Per Share (EPS) issued by the ICAI, the particulars of EPS for the equity share shareholders are as below:

Particulars	Current Year	Previous Year
(a) Net Profit /(loss) as per Profit & Loss Account (Rs.)	(5,97,893)	68,581
(b) Weighted Average No . of Ordinary Share Outstanding	33,02,500	33,02,500
(c) EPS (Basic/Diluted) [(a)/(b)]	(0.18)	0.02
(d) Face Value of each equity share (Rs.)	10	10

3.21. Directors' Remuneration: Rs. Nil (Previous Yr. Rs. Nil)

3.22. Related Party Transactions during the year as per Accounting Standard 18:-

Disclosure details pertaining to related party transactions (as certified by the management of the Company) entered into during the year in terms of Accounting Standards AS-18 " Related party disclosures" as issued by ICAI:-

i. Key Management Personnel

Mr. Anand Kumar- Managing Director
Mr. Arpit Goel- Director
Ms. Gurleen Kaur Arora- Company Secretary

ii) Enterprise over which key Management Personnel /relatives have significant influence

M/s Shreshta Securities Pvt Ltd.

ii. Related parties and nature of related party relationship with whom transactions have been taken place

Particulars	Relationship	Amount (in Rs)	Outstanding Balances as on 31.03.2017
Loan taken from Sh. Anand Kumar	Direct of Company	427000	174000
Loan Given to Shreshta Securities Pvt Ltd.	Enterprise over which key Management Personnel /relatives have significant influence	820000	8278559
Remuneration to Gurleen Kaur Arora	Key Management Personnel	120000	-

19.23 Disclosure regarding details of Specified Bank Notes (SBN) held and transacted during the period 08.11.2016 to 30.12.2016 is as under

Particulars	SBNs (Rs.)	Other Denomination Notes (Rs.)	Total (Rs.)
Closing cash in hand as on 08.11.2016	-	144923	144923
Add: Permitted receipts	-	-	-
Less: Permitted payments	-	22281	22281
Less: Amount deposited in Banks	-	-	-
Closing cash in hand as on 30.12.2016	-	122642	122642

19.24. Segment Information:

As the company's business activity fall within single segments the disclosure requirement of AS-17 (Segment Reporting) issued under Companies (Accounting Standards) Rules notified under section 133 of the Companies Act, 2013 read with the companies (Accounts) Rules 2014 is not applicable.

19.25. The Company does not enter into any forward contract or derivatives to cover its expenses in foreign currency.

19.26. Balances of Sundry Debtors, Sundry creditors, Advances, Deposits, Loans and Bank Balances are subject to confirmation, reconciliation and adjustment if any.

19.27. Contingent Liabilities: NIL

19.28. In the opinion of the Board of Directors all the current and non - current assets, loans and advances have a value on realization in the ordinary course of business at least equal to the amount at which these are stated in the Balance Sheet and provisions for all liabilities have been made.

19.29. Foreign Exchange Earnings & Expenditure -NIL

19.30. The company has amortised the expenditures of Listing fees paid to Bombay Stock Exchange amounting to Rs.2862500/- over a period of five years starting from current financial year and balance of Rs.22,90,000/- is being carried forward and shown under the head "Miscellaneous expenditure to the extent not written off"

19.31 Previous years figures are regrouped wherever necessary.

For Kapil Dev & Associates
Chartered Accountants
Firm Reg. No.: 025812N

Sd/-
Kapil Dev
Proprietor
Membership No: 525275

Place: New Delhi
Date : 29/05/2017

For and on behalf of the Board of Directors of
Sai Moh Auto Links Limited

Sd/-
Anand Kumar
Managing Director
DIN: 01381489

Sd/-
Arpit Goel
Director
DIN: 06405912

Sd/-
Gurleen Kaur Arora
Company Secretary
M. No.: 33297

Sai Moh Auto Links Limited
CIN: L34300DL1985PLC020510
C-582, SaraswatiVihar,Pitampura, Delhi-110034
Phone: 011-27017987, Fax : 011-27017987
Email : saimohauto@gmail.com, Website : www.saimohauto.com

E-COMMUNICATION REGISTRATION FORM

Dear Shareholders,

You are aware that majority of the provisions of Companies Act, 2013 have been made effective from 1st April, 2014. Pursuant to Section 101 and Section 136 of the Companies Act, 2013 read with relevant Rules issued there under, Companies can serve Annual Reports, Notices and other communications through electronic mode to those shareholders who have registered their email address either with the Company/RTA or with the Depository.

It is a welcome move that would benefit the society at large, as this will reduce paper consumption to a great extent and allow shareholders to contribute towards a greener environment. This provides a golden opportunity to every shareholder of Shashank Traders Limited to contribute to the cause of 'Green Initiative' by giving their consent to receive various communications from the Company through electronic mode.

We therefore invite all our shareholders to contribute to the cause by filling up the form given below to receive communication from the Company in electronic mode. You can also download the appended registration form from the website of the Company **www.saimohauto.com**

[Please note that as a Member of the Company, you will be entitled to receive all such communication in physical form, upon request.]

To support this green initiative in full measure, members who have not registered their E-mail address and PAN Number so far, are requested to register their E-mail address and PAN Number along with self attested copy of their PAN Card.

Best Regards,

Sd/-
Anand Kumar
Managing Director
DIN: 01381489

E-COMMUNICATION REGISTRATION FORM	
Folio No. /DP ID & Client ID:	
Name of the 1 st Registered Holder:	
Name of the Joint Holder[s]: (1).....(2).....	
Registered Address:	
.....	
E-mail ID (to be registered):..... Mob./Tel. No.:	
PAN:	
I/We shareholder(s) of Sai Moh Auto Links Limited hereby agree to receive communications from the Company in electronic mode. Please register my above E-mail ID in your records for sending communications in electronic form.	
Date:	Signature:
Note: Shareholder(s) are requested to keep the Company informed as and when there is any change in the e-mail address.	

Sai Moh Auto Links Limited
CIN: L34300DL1985PLC020510
C-582, Saraswati Vihar, Pitampura, Delhi-110034
Phone: 011-27017987, Fax : 011-27017987
Email : saimohauto@gmail.com, Website : www.saimohauto.com

ATTENDANCE SLIP
(To be handed over at the entrance of the meeting venue)

Name of the Member(s) / Proxy*: (*Strike off whichever is not applicable)
Registered address:
E-mail Id: Folio No. /DP ID & Client ID:

I/We, being the member (s) of shares of the above named company, hereby record my/our presence at the 32nd Annual General Meeting of the Company, to be held on Friday, the 29th day of September, 2017 at 11.30A.M. at C-582, Saraswati Vihar, Pitampura, Delhi-110034 and at any adjournment thereof.

Signature of the Member/Proxy*:
(*strike out whichever is not applicable)

NOTES:

- 1) Members/Proxies are requested to bring the duly signed attendance slip to the meeting and hand it over at the entrance.
 - 2) Corporate members intending to send their authorized representatives to attend the meeting are requested to send, to the Company, a certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the meeting.
 - 3) For the convenience of Members, persons other than Members/Proxies will not be admitted
-

Sai Moh Auto Links Limited
CIN: L34300DL1985PLC020510
C-582, Saraswati Vihar, Pitampura, Delhi-110034
Phone: 011-27017987, Fax : 011-27017987
Email : saimohauto@gmail.com, Website : www.saimohauto.com

Form No. MGT 11
PROXY FORM

[Pursuant to Section 105 (6) of the Companies Act, 2013 and Rule 19(3) of the Companies(Management and Administration) Rules, 2014]

Name of the Member (s):
Registered address:
E-mail Id: Folio No. /DP ID & Client ID:

I/We, being the member (s) of shares of the above named company, hereby appoint

1) **Name:** **E-mail Id:**

Address:

..... **Signature:****or failing him/her**

2) **Name:** **E-mail Id:**

Address:

..... **Signature:****or failing him/her**

as my/our Proxy to attend and vote (on a poll) for me/us and on my/our behalf at the 32nd Annual General Meeting of the Company, to be held on Friday, the 29th day of September, 2017 at C-582, Saraswati Vihar, Pitampura, Delhi-110034 and at any adjournment thereof and at any adjournment thereof in respect of such resolutions as are indicated overleaf:

Res. No.	Description	No. of Shares	For	Against
1.	Adoption of Financial Statements, Board and Auditors' Report for the Financial Year 2016-17.			
2.	Ratification of Appointment of Statutory Auditors of the Company for the Financial Year 2016-17.			
3.	Appointment of Mr. Anand Kumar (DIN: 01381489) as Director liable to retire by rotation.			
4.	Appointment of Mr. Anand Kumar (DIN: 01381489) as Managing Director for a period of five years.			
5.	Appointment of Mr. Arpit Goel (DIN: 06405912) as a Director liable to retire by rotation.			
6.	Appointment of Ms. Shashi Yadav (DIN: 07743898) an Independent Director not liable to retire by rotation.			
7.	Special Resolution pursuant to regulation 31A of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for reclassification of Mr. Bhim Sain Saggarr from Promoter to Public Category			
8.	Approval of Related Party Transactions			

Affix Revenue Stamp

Signed this-----day of 2017.

Signature of Shareholder:

Signature of Proxy holder(s):

NOTES:

- 1) Please put a 'X' in the appropriate column against the respective resolutions. If you leave the 'For' or 'Against' column blank against any or all the resolutions, your Proxy will be entitled to vote in the manner as he/she thinks appropriate.
- 2) Pursuant to the provisions of Section 105 of the Companies Act, 2013, a person can act as a proxy on behalf of not more than fifty (50) members and holding in the aggregate not more than ten percent (10%) of the total Share Capital of the Company carrying voting rights. A member holding more than ten percent (10%) of the total Share Capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as proxy for any other member.
- 3) This form of Proxy in order to be effective should be duly completed, stamped, signed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the meeting.

If Undelivered, Please Return to:

SAI MOH AUTO LINKS LIMITED

CIN : L34300DL1985PLC020510

Regd. Office: C-582, Saraswati Vihar, Pitampura, Delhi-110034

Phone : 011-27017987, Fax : 011-27017987

Email: saimohauto@gmail.com, Website: www.saimohauto.com