

## SAI MOH AUTO LINKS LIMITED

CIN :L34300DL1985PLC020510

Regd. Office : C-582, SARASWATI VIHAR, PITAMPURA, DELHI-110034

### STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER & YEAR ENDED 31ST MARCH, 2018

(Rs in Lacs except EPS)						
Sr No	Particulars	For the Quarter ended			Year Ended	
		31-Mar-18 (Audited)	31-Dec-17 (Unaudited)	31-Mar-17 (Audited)	31-Mar-18 (Audited)	31-Mar-17 (Audited)
1	<b>Income from Operation</b>					
	(a) Net Sales/Revenue from Operations	88.01	-	3.53	92.68	18.54
	(b) Other Operating Income	-	-	-	-	-
	(c) Other Income	5.77	1.79	-	11.14	7.67
	<b>Total Income</b>	<b>93.78</b>	<b>1.79</b>	<b>3.53</b>	<b>103.82</b>	<b>26.21</b>
2	<b>Expenses</b>					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	128.29	-	1.31	132.65	9.77
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(45.15)	-	-	(45.15)	-
	d) Employee Benefits Expenses	1.30	1.11	0.78	4.15	3.09
	e) Finance Costs	-	-	0.01	0.01	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-
	g) Other expenses	7.58	2.12	9.28	11.82	12.28
	<b>Total Expenses</b>	<b>92.02</b>	<b>3.23</b>	<b>11.38</b>	<b>103.48</b>	<b>25.15</b>
3	<b>Profit/(Loss) before Exceptional items and tax (1-2)</b>	<b>1.76</b>	<b>(1.44)</b>	<b>(7.85)</b>	<b>0.34</b>	<b>1.06</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit/(Loss) before tax (3 + 4)</b>	<b>1.76</b>	<b>(1.44)</b>	<b>(7.85)</b>	<b>0.34</b>	<b>1.06</b>
6	<b>Tax Expense</b>					
	- Current tax	1.06	(0.08)	(0.18)	1.06	0.20
	- Deferred tax	(1.71)	-	-	(1.71)	6.84
	Short Provision of earlier year	(0.20)	-	-	(0.20)	-
	<b>Total Tax Expenses</b>	<b>(0.85)</b>	<b>(0.08)</b>	<b>(0.18)</b>	<b>(0.85)</b>	<b>7.04</b>
7	<b>Profit/(Loss) for the period ( 5-6)</b>	<b>2.61</b>	<b>(1.36)</b>	<b>(7.67)</b>	<b>1.19</b>	<b>(5.98)</b>
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	<b>Total Other Comprehensive Income for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
10	<b>Total Comprehensive Income for the period ( 7+9)</b>	<b>2.61</b>	<b>(1.36)</b>	<b>(7.67)</b>	<b>1.19</b>	<b>(5.98)</b>
11	<b>Paid-up equity share capital ( face value of Rs. 10/- per share )</b>	<b>330.25</b>	<b>330.25</b>	<b>330.25</b>	<b>330.25</b>	<b>330.25</b>
12	<b>Earning per share (EPS) of Rs. 10/- each (not annualized)</b>					
	(1) Basic	0.08	(0.04)	(0.23)	0.04	(0.18)
	(2) Diluted	0.08	(0.04)	(0.23)	0.04	(0.18)

**Notes :**

- 1 The above Results for the quarter and year ended March 31, 2018 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 29th May, 2018. The Statutory Auditors have carried out the audit for the year ended 31st March, 2018.
- 2 The Company operates in a single segment and the results pertain to a single segment in accordance with IND AS 108-Operating Segment.
- 3 Previous year/period figures have been regrouped/arranged, wherever necessary to make them comparable with the current period figure.



4	The Company has adopted Indian Accounting Standards ("Ind AS") notified by the Ministry of Corporate Affairs. This Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognised accounting practices and policies to the extent applicable. The company has for the first time adopted Ind AS w.e.f. April 01, 2017 with a transition date of April 1, 2016. Though maximum information have been extracted from the books of accounts maintained by the Company, yet the implementation of Ind AS is still under progress.		
5	The format for audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirements of SEBI's circular dated July 5, 2016. IND AS and Schedule III (Division II) to the Companies Act, 2013 applicable to the companies that are required to comply with IND AS.		
6	The Reconciliation of net profit or loss reported in accordance with Indian GAAP to total comprehensive income in accordance with IND AS is given below: <b>(Rs. In Lacs)</b>		
	Description	Quarter ended March 31, 2017	Year ended March 31, 2017
	Net Profit as per previous GAAP (Indian GAAP)	(7.67)	(5.98)
	Add/Less: Increase/(Decrease) in Net Profit as reported	-	-
	-Reclassification of remeasurement of employee benefits	-	-
	-Taxes on account of above items	-	-
	Net profit as per IND AS	(7.67)	(5.98)
	Other Comprehensive income, net of income tax	-	-
	Total comprehensive income for the period	(7.67)	(5.98)
	Previous period figures are re-arranged/re-grouped	-	-
7	The Reconciliation of Equity reported in accordance with Indian GAAP & in accordance with Ind AS is given below:-		
	Description	Year ended 31.03.2017	
	Equity as per previous Indian GAAP	301.46	
	Adjustment as per Indian AS:		
	On account of unwinding of security deposit balances	-	
	On account of fair valuation of financial assets	-	
	Adjustment of Proposal Dividend	-	
	Equity under Ind AS	301.46	
8	During the quarter under review, the Company had sought approval of its shareholders through Postal Ballot for the change of main object of the Company. The management of the Company wants to change the line of business of the Company to Chemical business. The management believes that Chemical business would have more market prospects and profitability. The said Postal Ballot process was completed on 28.01.2018. Pursuant to aforesaid approval received from shareholders by way of Special Resolution for change in main object of the company, the company has started the Chemical Business during the quarter under review.		
9	The figures for the quarter ended March 31, 2018 and March 2017 represents the balancing figures between the audited figures for the full financial years and the published figures for the 9 months ended December 31, 2017 and December 31, 2016 respectively.		

Place: New Delhi  
Date : 29.05.2018



For and on behalf of Board of Directors  
Sai Moh Auto Links Limited  
For SAI MOH AUTO LINKS LTD.

*Anand Kumar*

Anand Kumar Managing Director  
Managing Director  
DIN :01381489

Statement of Assets & Liabilities as on March,31, 2018

(Rs. In lacs)

Particulars		As at 31.03.2018 (Audited)	As at 31.03.17 (Audited)
<b>A.</b>	<b>ASSETS</b>		
1	<b>Non Current Assets</b>		
	Property Plant & Equipment	-	-
	Capital Work in progress	-	-
	Other Intangible Assets	-	-
	<b>Non Current Assets</b>	-	-
	<b>Non Current Financial Assets</b>		
	Investments	7.62	17.98
	Long term Loans and Advances	-	-
	Deferred tax assets (Net)	-	-
	Other non current assets	11.45	17.18
	<b>Total-Non current assets</b>	<b>19.07</b>	<b>35.16</b>
2	<b>Current Assets</b>		
	Inventories	45.15	-
	<b>Current Financial Assets</b>		
	Trade receivables	294.11	196.63
	Cash & cash equivalents	1.62	1.26
	Loans and advances	310.62	82.87
	Other current financial assets	28.09	5.78
	<b>Total Current Assets</b>	<b>679.59</b>	<b>286.54</b>
	<b>TOTAL ASSETS</b>	<b>698.66</b>	<b>321.70</b>
<b>B.</b>	<b>EQUITY &amp; LIABILITIES</b>		
1	<b>EQUITY</b>		
	Equity Share Capital	330.25	330.25
	Other Equity	(27.60)	(28.79)
	<b>Total Equity</b>	<b>302.65</b>	<b>301.46</b>
2	<b>LIABILITIES</b>		
	<b>Non-Current Liabilities</b>		
	Non-Current Financial Liabilities	-	-
	Borrowings	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	5.13	6.84
	<b>Total-Non Current Liabilities</b>	<b>5.13</b>	<b>6.84</b>
	<b>Current Liabilities</b>		
	<b>Current Financial Liabilities</b>		
	Borrowings	346.27	4.27
	Trade payables	42.32	7.76
	Other current financial liabilities	1.23	1.17
	Short term Provisions	1.06	0.20
	<b>Total Current Financial Liabilities</b>	<b>390.88</b>	<b>13.40</b>
	<b>TOTAL EQUITY &amp; LIABILITIES</b>	<b>698.66</b>	<b>321.70</b>

Place: New Delhi  
Date : 29.05.2018



For and on behalf of Board of Directors  
Sai Moh Auto Links Limited  
For SAI MOH AUTO LINKS LTD.

*Anand Kumar*  
Anand Kumar  
Managing Director  
DIN :01381489



**Auditor's Report On Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
**Board of Directors**  
**Sai Moh Auto Links Limited**

We have audited the quarterly financial results of **Sai Moh Auto Links Limited** for the quarter ended 31<sup>st</sup> March, 2018 and the year to date results for the period 1<sup>st</sup> April, 2017 to 31<sup>st</sup> March, 2018, attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards (IND-AS) for Interim Financial Reporting prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, as applicable and other accounting principles generally accepted in India and in compliance with requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

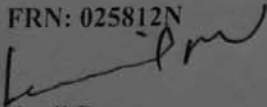
We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these quarterly financial results as well as the year to date results:

- (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular NO. CIR/CFD/FAC/62/2016 dated 5th July, 2016, including the manner in which it is to be disclosed.
- (ii) give a true and fair view in conformity with the aforesaid Indian Accounting Standards and other Accounting principles generally accepted in India, of the financial performance including total Comprehensive income and other financial information of the Company for the Quarter and year ended 31st March, 2018.

Attention is drawn to the fact that the figures for the quarter ended 31st March 2018 and the corresponding quarter ended in the previous year as reported in these financial results are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the end of the third quarter of the relevant financial year.

For M/s. Kapil Dev & Associates  
Chartered Accountants  
FRN: 025812N

  
Kapil Dev  
(Proprietor)  
(Membership No. 525275)



Place: Delhi  
Date: 29/05/2018