

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, 2019

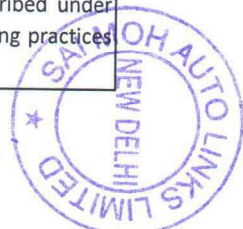
(Rs in Lacs except EPS)

Sr No	Particulars	For the Quarter ended			Year Ended	
		31-Mar-19 (Audited)	31-Dec-18 (Unaudited)	31-Mar-18 (Audited)	31-Mar-19 (Audited)	31-Mar-18 (Audited)
1	Income from Operation					
	(a) Net Sales/Revenue from Operations	594.74	712.13	88.01	2,364.03	92.68
	(b) Other Operating Income	-	-	-	-	-
	(c) Other Income	(0.51)	0.25	5.77	-	11.14
	Total Income	594.23	712.38	93.78	2,364.03	103.82
2	Expenses					
	a) Cost of Materials consumed	-	-	-	-	-
	b) Purchase of Stock-in-trade	651.69	656.89	128.29	2,365.16	132.65
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(67.05)	38.48	(45.15)	(69.73)	(45.15)
	d) Employee Benefits Expenses	6.48	7.00	1.30	33.77	4.15
	e) Finance Costs	0.24	7.00	-	13.15	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-
	g) Other expenses	1.95	3.99	7.58	17.43	11.82
	Total Expenses	593.31	713.36	92.02	2,359.78	103.48
3	Profit/(Loss) before Exceptional items and tax (1-2)	0.92	(0.98)	1.76	4.25	0.34
4	Exceptional Items	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	0.92	(0.98)	1.76	4.25	0.34
6	Tax Expense					
	- Current tax	0.02	-	1.06	0.82	1.06
	- Deferred tax	(2.15)	-	(1.71)	(2.15)	(1.71)
	Short Provision of earlier year	0.01	-	(0.20)	0.01	(0.20)
	Total Tax Expenses	(2.12)	-	(0.85)	(1.32)	(0.85)
7	Profit/(Loss) for the period (5-6)	3.04	(0.98)	2.61	5.57	1.19
8	Other Comprehensive Income (net of tax)	-	-	-	-	-
9	Total Comprehensive Income for the period	3.04	(0.98)	2.61	5.57	1.19
10	Paid-up equity share capital (face value of Rs. 10/- per share)	330.25	330.25	330.25	330.25	330.25
11	Earning per share (EPS) of Rs. 10/- each (not annualized)					
	(1) Basic	0.09	(0.03)	0.08	0.17	0.04
	(2) Diluted	0.09	(0.03)	0.08	0.17	0.04

Notes :

1	The above Results for the quarter and year ended March 31, 2019 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 30th May, 2019. The Statutory Auditors have carried out the audit for the year ended 31st March, 2019.
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.

Anand



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.
9	The figures for the quarter ended March 31, 2019 and March 2018 represents the balancing figures between the audited figures for the full financial years and the published figures for the 9 months ended December 31, 2018 and December 31, 2017 respectively.

For and on behalf of Board of Directors of
Sai Moh Autolink Limited



Anand Kumar

Anand Kumar
Managing Director
DIN :01381489

Place: New Delhi
Date : 30.05.2019

Statement of Assets & Liabilities as on March,31, 2019

(Rs. In lacs)

Particulars		As at 31.03.2019 (Audited)	As at 31.03.2018 (Audited)
A.	ASSETS		
1	Non Current Assets		
	Property Plant & Equipment	-	-
	Capital Work in progress	-	-
	Other Intangible Assets	-	-
	Non Current Financial Assets		
	Investments	7.62	7.62
	Long term Loans and Advances	-	-
	Deferred tax assets (Net)	-	-
	Other non current assets	5.73	11.45
	Total-Non current assets	13.35	19.07
	Inventories	114.88	45.15
	Current Financial Assets		
	Trade receivables	767.37	294.11
	Cash & cash equivalents	10.81	1.62
	Loans and advances	5.56	310.62
	Other current financial assets	16.29	28.09
	Total Current Assets	914.91	679.59
	TOTAL ASSETS	928.26	698.66
B.	EQUITY & LIABILITIES		
1	EQUITY		
	Equity Share Capital	330.25	330.25
	Other Equity	(22.03)	(27.60)
	Total Equity	308.22	302.65
2	LIABILITIES		
	Non-Current Liabilities		
	Non-Current Financial Liabilities	-	-
	Borrowings	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	2.98	5.13
	Total-Non Current Liabilities	2.98	5.13
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings	273.63	346.27
	Trade payables	313.84	42.32
	Other current financial liabilities	28.77	1.23
	Short term Provisions	0.82	1.06
	Total Current Financial Liabilities	617.06	390.88
	TOTAL EQUITY & LIABILITIES	928.26	698.66

For and on behalf of Board of Directors of
Sai Moh Autolink Limited

Anand Kumar

Anand Kumar .
Managing Director
DIN :01381489



Place: New Delhi
Date : 30.05.2019



KAPIL DEV & ASSOCIATES

Chartered Accountants

OFF. : 31- A, NEW LAYAL PUR EXTN,
NEAR KRISHNA NAGAR DELHI – 11 0051
Mobile Number +91-9718419047
E-mail: kapiluppal2007@gmail.com

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 THE BOARD OF DIRECTORS OF
Sai Moh Auto Links Limited**

We have audited the quarterly financial results of **Sai Moh Auto Links Limited** for the quarter ended **31st March, 2019** and the year to date results for the period from **01st April, 2018** to **31st March, 2019**, attached herewith, being submitted by the company pursuant to the requirements 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 Standard 34 (Ind AS 34) for Interim Financial Reporting, prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder; or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India.

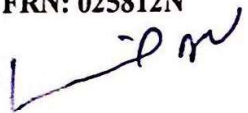
We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, 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.

Attention is drawn to the fact that the figures for the quarter ended 31st March, 2019 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.

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:

- have been presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- give a true and fair view of the net profit/ loss and other financial information for the quarter ended **31st March, 2019** as well as the year to date results for the period from **01st April, 2018** to **31st March, 2019**.

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


Kapil Dev
(Proprietor)
(Membership No. 525275)



Place: Delhi
Date: 30/05/2019