

SAI MOH AUTO LINKS LIMITED

CIN :L34300DL1985PLC020510

Regd. Off.: C-582, SaraswatiVihar, Pitampura, Delhi-110034

Phone: 91-11-27032702, Website: www.saimohauto.com, Email: saimohauto@gmail.com

Dated: 14th September, 2017

The Manager (Listing),
Bombay Stock Exchange Limited,
1st Floor, P. J. Towers,
Dalal Street,
Mumbai – 400001

Sub: Outcome of Board Meeting and Submission of Unaudited Financial Results and Limited Review Report for the quarter ended 30th June, 2017 as required u/r 33 of the SEBI (LODR) Regulations, 2015.

Ref: BSE Scrip Code- 540066

Dear Sir,

This is to inform you that in pursuance to Regulation 33 of SEBI (LODR) Regulations, 2015, the Board of Directors of the Company in their meeting held today i.e. Thursday 14th September, 2017 at C- 582, SaraswatiVihar, Pitampura, Delhi – 110034 and concluded just now has, inter-alia, transacted the following businesses:

1. Considered and Approved the Standalone Unaudited Financial Results of the Company for the quarter ended 30th June, 2017.
2. Considered and taken on record Limited Review Report submitted by the Statutory Auditors of the company for the quarter ended 30th June, 2017.

Further, In compliance of pursuant to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Financial Results alongwith Limited Review Report are enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

Thanking You.

Yours Truly,
For Saimoh Auto Links Limited

Manoj Kumar
Manoj Kumar
Director
DIN 02293090



C.C.:

The Manager (Listing),
Ahmedabad Stock Exchange Limited,
1st Floor, Kamdhenu Complex,
Opp. Sahajanand College
Panjara Pole
Ahmedabad – 380015

The Manager (Listing),
Ludhiana Stock Exchange Limited,
Feroz Gandhi Market,
JilaKacheri Area, Model Gram,
Ludhiana, Punjab – 141001

The Manager (Listing),
Delhi Stock Exchange Ltd.,
DSE House, 3/1, Asaf Ali Road,
New Delhi – 110002

Sai Moh Auto Links Limited
CIN : L34300DL1985PLC020510

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

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2017

(Rs. In Lakhs)

S.No	Particulars	Quarter Ended			Rs. In Lacs
		30-Jun-17 Un-audited	31-Mar-17 Audited	30-Jun-16 Un-audited	Year Ended 31-Mar-17 Audited
1	Income from Operation				
	(a) Net Sales/Revenue from Operations	4.67	3.53	4.46	18.54
	(b) Other Operating Income	-	-	-	-
	(c) Other Income	1.79	-	-	7.67
	Total Income	6.46	3.53	4.46	26.21
2	Expenses:				
	a) Cost of Materials consumed	-	-	-	-
	b) Purchase of Stock-in-trade	4.36	1.31	2.81	9.77
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-
	d) Employee Benefits Expenses	0.75	0.78	0.76	3.09
	e) Finance Costs	-	0.01	-	0.01
	f) Depreciation and Amortisation expense	-	-	-	-
	g) Other expenses	1.06	9.28	0.14	12.28
	Total expenses	6.17	11.37	3.71	25.14
3	Profit before Exceptional items and tax (1-2)	0.29	(7.85)	0.75	1.07
4	Exceptional items	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	0.29	(7.85)	0.75	1.07
6	Tax expense:				
	(1) Current tax	0.08	(0.18)	0.23	0.20
	(2) Deferred tax	-	-	-	6.84
	Total Tax Expenses	0.08	(0.18)	0.23	7.04
7	Profit (Loss) for the period (5-6)	0.21	(7.67)	0.52	(5.98)
8	Other Comprehensive Income (net of tax)	-	-	-	-
9	Total Other Comprehensive Income for the period	-	-	-	-
10	Total Comprehensive Income for the period (7+9)	0.21	(7.67)	0.52	(5.98)
11	Paid-up equity share capital (face value of Rs. 10/- per share)	330.25	330.25	330.25	330.25
12	Earning per share (EPS) (of Rs. 10/- each) (not annualized)				
	(1) Basic	0.01	(0.23)	0.02	(0.18)
	(2) Diluted	0.01	(0.23)	0.02	(0.18)
Notes :					
1	The above Results for the quarter ended June 30, 2017 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 14th September, 2017				
2	The Company operates in a single segment and the results pertain to a single 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 statement does not include Ind AS compliant results for the preceding quarter and previous year ended March 31, 2017, as it is not mandatory as per SEBI's circular dated July 5, 2016.				



6	The format for un-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.																		
7	The Ind AS Compliant financial results except for the quarter ended June 30, 2017 have not been audited or reviewed by the statutory auditors. However, the company's management has exercised necessary due diligence to ensure that the standalone unaudited financial results provide a true and fair views of the company's affairs.																		
8	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:																		
	<table border="1"> <thead> <tr> <th>Description</th> <th>Quarter ended June 30, 2016 (unaudited)</th> </tr> </thead> <tbody> <tr> <td>Net Profit as per previous GAAP (Indian GAAP)</td> <td>0.52</td> </tr> <tr> <td>Add/Less: Increase/(Decrease) in Net Profit as reported under indian GAAP</td> <td>-</td> </tr> <tr> <td>-Reclassification of remeasurement of employee benefits</td> <td>-</td> </tr> <tr> <td>-Taxes on account of above items</td> <td>-</td> </tr> <tr> <td>Net profit as per IND AS</td> <td>0.52</td> </tr> <tr> <td>Other Comprehensive income, net of income tax</td> <td>-</td> </tr> <tr> <td>Total comprehensive income for the period</td> <td>0.52</td> </tr> <tr> <td>Previous period figures are re-arranged/re-grouped wherever necessary.</td> <td>-</td> </tr> </tbody> </table>	Description	Quarter ended June 30, 2016 (unaudited)	Net Profit as per previous GAAP (Indian GAAP)	0.52	Add/Less: Increase/(Decrease) in Net Profit as reported under indian GAAP	-	-Reclassification of remeasurement of employee benefits	-	-Taxes on account of above items	-	Net profit as per IND AS	0.52	Other Comprehensive income, net of income tax	-	Total comprehensive income for the period	0.52	Previous period figures are re-arranged/re-grouped wherever necessary.	-
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Place: New Delhi
Date : 14.09.2017

For and on behalf of Board of Directors of

Sai Moh Auto Links Limited



Mañoj Kumar

(Mañoj Kumar)

Director

DIN :02293090



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

Limited Review Report to

The Board of Directors
Sai Moh Auto Links Limited


We have reviewed the accompanying statement of unaudited financial results of M/s. Sai Moh Auto Links Limited for the quarter ended 30th June, 2017 attached herewith, being submitted by the company pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as modified by Circular No. CIR/CFD/ FAC/62/ 2016 dated July 5, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

Attention is drawn to the fact that the figures for the corresponding quarter ended 30 June, 2016 including the reconciliation of profit under Indian Accounting Standards (Ind AS) of the corresponding quarter with profit reported under previous GAAP, as reported in these unaudited Financial results have been approved by company's Board of Directors but have not been subjected to review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review of Interim Financial Information performed by Independent Auditor of the entity issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable Indian Accounting Standards (Ind AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

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


KapiDev
(Proprietor)
(Membership No. 525275)



Place : Delhi
Date : 14th September, 2017