

SAI MOH AUTO LINKS LIMITED

CIN: L34300DL1985PLC020510

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

Phone: 91-11-27017987; Fax: 91-11-27017987

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

Dated: 14th December, 2017

The Manager (Listing),
Bombay Stock Exchange Limited
1st Floor, P. J. Tower,
Dalat Street, Mumbai-400001

Sub:- Outcome of Board Meeting and Submission of Unaudited Financial Results and Limited Review Report for the quarter ended 30th September, 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 its meeting held today i.e., Thursday 14th December, 2017 at C-582, Saraswati Vihar, 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 and half year ended 30th September, 2017.
2. Considered and taken on record Limited Review Report submitted by the Statutory Auditors of the company for the quarter and half year ended 30th September, 2017.
3. Considered and taken on record the Approval letter received from BSE for Reclassification of Promoter Shareholders under Regulation 31A of SEBI (LODR) Regulations, 2015 i.e approval received from BSE for reclassification of Mr. Bhim Sain Sagar from Promoter Category to Public Category.

Further, in Compliance to Regulation 33 of SEBI (LODR) Regulations, 2015, a copy of the aforesaid Financial Results along with Limited Review Report are enclosed herewith for your kind perusal.

Kindly take the aforesaid information in your records.

Thanking You,

Yours Truly,
For Sai Moh Auto Links Limited


Dinesh Kumar Maurya
Company Secretary
Membership No: A35880



Encl: As above
CC:

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

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



KAPIL DEV & ASSOCIATES
Chartered Accountants

OFF. : B-11, JAGAT PURI, NEAR SOM BAZAR,
SOUTH ANARKALI, DELHI - 11 0051
Mobile Number +91-9718419047
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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 September, 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. Kapil Dev & Associates
Chartered Accountants
FRN: 025812N

(Proprietor)
Membership No.525275

Place: Delhi
Date: 14th December, 2017

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 & HALF YEAR ENDED SEPTEMBER 30, 2017

Sr No	Particulars	(Rs in Lacs except EPS)					
		For the Quarter ended			For the half year ended		Year Ended
		30-Sep-17	30-Jun-17	30-Sep-16	30-Sep-17	30-Sep-16	31-Mar-17
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	
1	Income from Operation						
	(a) Net Sales/Revenue from Operations	-	4.67	6.05	4.67	10.51	18.54
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	1.79	1.79	-	3.58	-	7.67
	Total Income	1.79	6.46	6.05	8.25	10.51	26.21
2	Expenses						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	-	4.36	3.02	4.36	5.83	9.77
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	-	-	-	-	-	-
	d) Employee Benefits Expenses	0.99	0.75	0.78	1.74	1.54	3.09
	e) Finance Costs	0.01	-	-	0.01	-	0.01
	f) Depreciation and Amortisation expense	-	-	1.99	2.12	2.13	12.28
	g) Other expenses	1.06	1.06	5.79	8.23	9.50	25.14
	Total Expenses	2.06	6.17	5.79	8.23	9.50	25.14
3	Profit/(Loss) before Exceptional items and tax (1-2)	(0.27)	0.29	0.26	0.02	1.01	1.07
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(0.27)	0.29	0.26	0.02	1.01	1.07
6	Tax Expense						
	- Current tax	-	0.08	0.08	-	0.31	0.20
	- Deferred tax	-	-	-	-	-	6.84
	- Short Provision for the earlier year	-	-	-	-	-	-
	Total Tax Expenses	-	0.08	0.08	-	0.31	7.04
7	Profit/(Loss) for the period (5-6)	(0.27)	0.21	0.18	0.02	0.70	(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)	(0.27)	0.21	0.18	0.02	0.70	(5.98)
11	Paid-up equity share capital (face value of Rs 10/- per share)	330.25	330.25	330.25	330.25	330.25	330.25
12	Earning per share (EPS) of Rs 10/- each (not annualized)						
	(1) Basic	(0.01)	0.01	0.01	0.00	0.02	(0.18)
	(2) Diluted	(0.01)	0.01	0.01	0.00	0.02	(0.18)

Notes :

1	The above Results for the quarter and half year ended September 30, 2017 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at its meeting held on 14th December, 2017
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
5	The statement does not include Ind AS compliant results for the previous year ended March 31, 2017, as it is not mandatory as per SEBI's circular dated July 5, 2016.

Anand



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 figures and the reconciliation for the corresponding quarter and half year ended September 30, 2016 are not subjected to limited review by the Auditors. However, the company's management has exercised necessary due diligence to ensure that the standalone unaudited financial results provide a true and fair view of the company's affairs in accordance with IND AS.		
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:		
	Description	Quarter ended September 30, 2016 (unaudited)	Half Year ended September 30, 2016 (unaudited)
	Net Profit as per previous GAAP (Indian GAAP)	0.18	0.70
	Add/Less: Increase/(Decrease) in Net Profit as reported under indian GAAP	-	-
	-Reclassification of remeasurement of employee benefits	-	-
	-Taxes on account of above items	0.18	0.70
	Net profit as per IND AS	-	-
	Other Comprehensive income, net of income tax	0.18	0.70
	Total comprehensive income for the period	-	-
	Previous period figures are re-arranged/re-grouped wherever necessary.		
9	After the quarter under review, the Company has received approval from BSE for reclassification of Mr. Bhim sain Saggur from promoter category to Public category under regulation 31A of SEBI (LODR), regulations, 2015, vide BSE's approval letter dated November 15, 2017		

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

Anand Kumar

(Anand Kumar)
Managing Director
DIN :01381489



Place: New Delhi
Date : 14.12.2017

Statement of Assets & Liabilities as on September 30, 2017

(Rs. In lacs)

Particulars		As at 30.09.17 (Unaudited)	As at 31.03.17 (Audited)
A.	ASSETS		
1	Non Current Assets		
	Property Plant & Equipment	-	-
	Capital Work in progress	-	-
	Other Intangible Assets	-	-
	Non Current Assets	-	-
	Non Current Financial Assets		
	Investments	17.98	17.98
	Other Non Current Assets	17.18	17.18
	Total-Non current assets	35.16	35.16
2	Current Assets		
	Inventories	-	-
	Current Financial Assets		
	Trade receivables	191.32	196.63
	Cash & cash equivalents	1.18	1.26
	Loans and advances	84.90	82.87
	Other current financial assets	5.78	5.78
	Total Current Assets	283.18	286.54
	TOTAL ASSETS	318.34	321.70
B.	EQUITY & LIABILITIES		
1	EQUITY		
	Equity Share Capital	330.25	330.25
	Other Equity	(28.78)	(28.79)
	Total Equity	301.47	301.46
2	LIABILITIES		
	Non-Current Liabilities		
	Non-Current Financial Liabilities	-	-
	Borrowings	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	6.84	6.84
	Total-Non Current Liabilities	6.84	6.84
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings	-	-
	Trade payables	2.89	7.76
	Short term Borrowings	4.77	4.27
	Other current financial liabilities	2.16	1.17
	Short term Provisions	0.21	0.20
	Total Current Financial Liabilities	10.03	13.40
	TOTAL EQUITY & LIABILITIES	318.34	321.70

Place: New Delhi
Date : 14.12.2017

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

Anand Kumar

(Anand Kumar)
Managing Director
DIN :01381489

