

SAI MOH AUTO LINKS LIMITED							
Regd. Off. :C-582, SARASWATI VIHAR, PITAMPURA DELHI-110034							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2018							
CIN : L34300DL1985PLC020510							
(Rs in Lacs except EPS)							
Sno.	Particulars	For the Quarter Ended			For the half year ended		Year Ended
		30-Sep-18	30-Jun-18	30-Sep-17	30-Sep-18	30-Sep-17	31-Mar-18
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income from Operation						
	(a) Net Sales/Revenue from Operations	541.16	516.00	-	1,057.16	4.67	92.68
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	0.26	-	1.79	0.26	3.58	11.14
	Total Income	541.42	516.00	1.79	1,057.42	8.25	103.82
2	Expenses						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	525.47	531.11	-	1,056.58	4.36	132.65
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(14.40)	(26.76)	-	(41.16)	-	(45.15)
	d) Employee Benefits Expenses	16.95	3.34	0.99	20.29	1.74	4.15
	e) Finance Costs	0.02	5.89	0.01	5.91	0.01	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	9.51	1.98	1.06	11.49	2.12	11.82
	Total Expenses	537.55	515.56	2.06	1,053.11	8.23	103.48
3	Profit/(Loss) before Exceptional Items and tax (1-2)	3.87	0.44	(0.27)	4.31	0.02	0.34
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	3.87	0.44	(0.27)	4.31	0.02	0.34
6	Tax Expense						
	- Current tax	(10.20)	11.00	-	0.80	-	1.06
	- Deferred tax	-	-	-	-	-	(1.71)
	Short/Excess provision for earlier year	-	-	-	-	-	(0.20)
	Total Tax Expenses	(10.20)	11.00	-	0.80	-	(0.85)
7	Profit/(Loss) for the period (5-6)	14.07	(10.56)	(0.27)	3.51	0.02	1.19
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7+9)	-	(10.56)	-	-	0.02	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	330.25
11	Earning per share (EPS) of Rs 10/- each (not annualized)						
	(1) Basic	0.43	(0.32)	(0.01)	0.11	0.00	0.04
	(2) Diluted	0.43	(0.32)	(0.01)	0.11	0.00	0.04

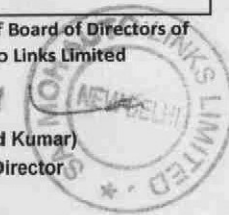
Notes :

1	The above Results for the quarter and half year ended September 30, 2018 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 14th November, 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.
5	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.
6	The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & Six Months ended 30th September, 2018.

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

(Anand Kumar)
Mg. Director

Place: New Delhi
Date : 14.11.2018



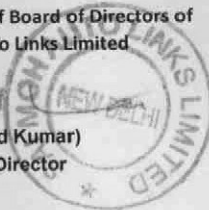
Statement of Assets & Liabilities as on September 30, 2018

(Rs. In lacs)

	Particulars	As at 30.09.18 (Unaudited)	As at 31.03.18 (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	7.62	7.62
	Other non current assets	11.45	11.45
	Total-Non current assets	19.07	19.07
2	Current Assets		
	Inventories	86.30	45.15
	Current Financial Assets		
	Trade receivables	767.30	294.11
	Cash & cash equivalents	10.13	1.62
	Loans and advances	-	310.62
	Other current financial assets	13.87	28.09
	Total Current Assets	877.60	679.59
	TOTAL ASSETS	896.67	698.66
B.	EQUITY & LIABILITIES		
1	EQUITY		
	Equity Share Capital	330.25	330.25
	Other Equity	(24.09)	(27.60)
	Total Equity	306.16	302.65
2	LIABILITIES		
	Non-Current Liabilities		
	Non-Current Financial Liabilities	-	-
	Borrowings	-	-
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	5.13	5.13
	Total-Non Current Liabilities	5.13	5.13
	Current Liabilities		
	Current Financial Liabilities		
	Borrowings	401.56	346.27
	Trade payables	177.61	42.32
	Other current financial liabilities	4.35	1.23
	Short term Provisions	1.86	1.06
	Total Current Financial Liabilities	585.38	390.88
	TOTAL EQUITY & LIABILITIES	896.67	698.66

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

Anand
(Anand Kumar)
Mg. Director



Place: New Delhi
Date : 14.11.2018



KAPIL DEV & ASSOCIATES

Chartered Accountants

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SOUTH ANARKALI, DELHI – 11 0051

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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 IND AS Standalone financial results of **M/s. Sai Moh Auto Links Limited** for the quarter ended 30th September 2018 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 has been prepared in accordance with applicable Indian Accounting Standard (IND AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India. Our responsibility is to issue a report on these financial statements based on our 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 Standalone 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



Kapil Dev

(Proprietor)

(Membership No. 525275)

Place: Delhi

Date: 14/11/2018