

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,

CIN : L34300DL1985PLC020510

Sno.	Particulars	(Rs in Lacs except EPS)					
		for the Quarter Ended			For the Half year ended		Year Ended
		30-Sept-19 (Unaudited)	30-June-19 (Unaudited)	30-Sept-18 (Unaudited)	30-Sept-19 (Unaudited)	30-Sept-18 (Unaudited)	31-March- 2019 (Audited)
1	Income from Operation						
	(a) Net Sales/Revenue from Operations	794.71	729.89	541.16	1,524.60	1,057.16	2,364.03
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	-	-	0.26	-	0.26	-
	Total Income	794.71	729.89	541.42	1,524.60	1,057.42	2,364.03
2	Expenses						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	772.49	649.73	525.47	1,422.22	1,056.58	2,365.16
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	(22.66)	46.49	(14.40)	23.83	(41.16)	(69.73)
	d) Employee Benefits Expenses	20.79	13.10	16.95	33.89	20.29	33.77
	e) Finance Costs	5.00	4.95	0.02	9.95	5.91	13.15
	f) Depreciation and Amortisation expense	0.15	0.12	-	0.27	-	-
	g) Other expenses	17.26	10.42	9.51	27.68	11.49	17.43
	Total Expenses	793.03	724.81	537.55	1,517.84	1,053.11	2,359.78
3	Profit/(Loss) before Exceptional items and tax (1-2)	1.68	5.08	3.87	6.76	4.31	4.25
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	1.68	5.08	3.87	6.76	4.31	4.25
6	Tax Expense						
	- Current tax	0.49	0.94	(10.20)	1.43	0.80	0.82
	- Deferred tax	-	-	-	-	-	(2.15)
	Short/Excess provision for earlier year	-	-	-	-	-	0.01
	Total Tax Expenses	0.49	0.94	(10.20)	1.43	0.80	(1.32)
7	Profit/(Loss) for the period (5-6)	1.19	4.14	14.07	5.33	3.51	5.57
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7+8)	1.19	4.14	14.07	5.33	3.51	5.57
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	0.04	0.13	0.43		0.11	0.17
	(2) Diluted	0.04	0.13	0.43		0.11	0.17
12	Reserves excluding Revaluation (Reserves as per balance sheet of previous Accounting year)						22.03

Notes :

1	The above Results for the half year ended September 30, 2019 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 14th November, 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.
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
6	The Statutory Auditors have conducted a limited review on the above unaudited financial results for the quarter & six Months ended 30th September 2019.

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



Anand Kumar

(Anand Kumar)
Mg. Director
DIN :01381489

Place: New Delhi
Date : 14.11.2019

Statement of Assets & Liabilities as on September 30th, 2019		(Rs. In Lacs)	
	Particulars	As at 30.09.2019 (Unaudited)	As at 31.03.2019 (Audited)
A	ASSETS		
1	Non Current Assets		
	Property Plant & Equipment	1.58	-
	Capital Works in progress	-	-
	Other Intangible Assets	-	-
	Total Non Current Assets	1.58	-
	Non Current Financial Assets		
	Investments	7.62	7.62
	Other non current assets	5.73	5.73
	Total Non- Current Assets	13.35	13.35
2	Current Assets		
	Inventories	91.05	114.88
	Current Financial Assets		
	Trade receivables	1,040.01	767.37
	Cash & cash equivalents	37.18	10.81
	Loans and Advances	16.13	5.56
	Other current financial assets	4.11	16.29
	Total Current Assets	1,188.48	914.91
	TOTAL ASSETS	1,203.41	928.26
B	EQUITY & LIABILITES		
1	EQUITY		
	Equity Share Capital	330.25	330.25
	Other Equity	(16.70)	(22.03)
	Total Equity	313.55	308.22
2	LIABILITIES		
	Non-Current Liabilities		
	Non-Current Financial Liabilities		
	Borrowings		
	Other Financial Liabilities	-	-
	Long Term Provisions	-	-
	Deferred tax liabilities	2.98	2.98
	Total Non-Current Liabilities	2.98	2.98
	Current Liabilities		
	Current Financial Liabilities		
	Borrowing	282.59	273.63
	Trade payables	588.65	313.84
	Other current financial liabilities	14.20	28.77
	short term Provisions	1.44	0.82
	Total Current Financial Liabilities	886.88	617.06
	TOTAL EQUITY & LIABILITES	1,203.41	928.26

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

Anand Kumar
(Anand Kumar)
Mg. Director
DIN :01381489



Place: New Delhi
Date : 14.11.2019

SAI MOH AUTO LINKS LIMITED
CIN: L34300DL1985PLC020510
Cash flow statement for the period ending 30th, September, 2019

		(Amount in Rs.)	
Particulars		As at 30th, September 2019	For the year ended 31st March, 2019
A)	Cash flow from operating activities		
	Net Operating profit before tax and extra ordinary items	676,296	425,090
	Adjustments for:-		
	Depreciation	-	-
	Profit on sale of Investments	-	-
	Interest Income	-	-
	Profit on redemption of Mutual Fund	-	-
	Fair Value of Mutual Fund Investment	-	-
	Dividend Income	-	-
	Operating profit before working capital changes	676,296	425,090
	(Increase) / Decrease in Other Current Assets	1,217,409	1,180,510
	(Increase) / Decrease in Other non assets	-	572,500
	(Increase) / Decrease in Trade Receivables	(27,264,143)	(47,326,268)
	(Increase) / Decrease in Loan Receivables	(1,056,871)	30,505,762
	(Increase) / Decrease in Inventories	2,382,586	(6,972,944)
	Increase / (Decrease) in Other current liabilities	(1,456,515)	2,754,154
	Increase / (Decrease) in Non-current Trade payable	-	-
	Increase / (Decrease) in Current Trade payable	27,480,946	27,152,105
	Increase / (Decrease) in Non-current Other current liabilities	-	-
	Increase / (Decrease) in Other financial liabilities	-	7,865,819
	Cash generated from operations	1,979,708	8,290,909
	Net direct taxes paid	81,787	107,746
	Net cash from Operating Activities	1,897,921	8,183,163
B)	Cash flow from Investing Activities		
	Purchase of fixed Assets	(158,434)	-
	Fresh investment made in Subsidiary Companies	-	-
	Profit of Investments	-	-
	Interest received	-	-
	Dividend Income	-	-
	Proceeds from Sale of Investment	-	-
	Sale of Tangible Assets	-	-
	Net cash used in investing activities	(158,434)	-
	Net cash from operating and investing activities	1,739,487	8,183,163
C)	Cash flow from financing activities		
	Proceeds from issuance of preference share capital	-	-
	Increase/(decrease) Short term borrowings	896,765	(7,264,227)
	Dividend Paid	-	-
	Tax paid on Dividend Distribution	-	-
	Interest paid	-	-
	Net cash from financing activities	896,765	7,264,227
	Net cash from operating, investing & financial activities	2,636,252	918,936
	Net increase in cash & cash equivalent	2,636,252	918,936
	Opening balance of cash & cash equivalent	1,081,349	162,413
	Closing balance of cash & cash equivalent	3,717,601	1,081,349

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

Date 14.11.2019
Place New Delhi



Anand Kumar
Anand Kumar
Managing Director
DIN: 01381489



Independent Auditors Review Report on Quarterly Unaudited Standalone Financial Results of the company for the quarter and half year ended September 30, 2019 (Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended.

The Board of Directors
Sai Moh Auto Links Limited

We have reviewed the accompanying statement of unaudited Standalone financial results of **M/s Sai Moh Auto Links Limited** for the quarter and half year ended on 30th September, 2019 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosures Requirements) Regulations, 2015, read with SEBI circular CIR/CFD/CMD1/44/2019 dated March 29, 2019. 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.

We have 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 entities", 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 an analytical procedure 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) under Section 133 of the Companies Act 2013 read the relevant rules issued there under 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

Kapil Dev
(Proprietor)
(Membership No. 525275)



Place: Delhi
Date: 14/11/2019