

SAI MOH AUTO LINKS LIMITED							
Regd. Off. : C-582, SARASWATI VIHAR, PITAMPURA DELHI-110034							
STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED DECEMBER 31, 2018							
CIN : L34300DL1985PLC020510							
(Rs in Lacs except EPS)							
Sno.	Particulars	Quarter ended 31.12.2018 (Unaudited)	Quarter ended 30.09.2018 (Unaudited)	Quarter ended 31.12.2017 (Unaudited)	Year to date figures for the current period ended 31.12.2018	Year to date figures for the corresponding period ended 31.12.2017	Previous Year ended 31.03.2018 (Audited)
1	Income from Operation						
	(a) Net Sales/Revenue from Operations	712.13	541.16	-	1,769.29	4.67	92.68
	(b) Other Operating Income	-	-	-	-	-	-
	(c) Other Income	0.25	0.26	1.79	0.51	5.37	11.14
	Total Income	712.38	541.42	1.79	1,769.80	10.04	103.82
2	Expenses						
	a) Cost of Materials consumed	-	-	-	-	-	-
	b) Purchase of Stock-in-trade	656.89	525.47	-	1,713.47	4.36	132.65
	c) Changes in Inventory of Finished goods, Work-in-progress and Stock-in-trade	38.48	(14.40)	-	(2.68)	-	(45.15)
	d) Employee Benefits Expenses	7.00	16.95	1.11	27.29	2.85	4.15
	e) Finance Costs	7.00	0.02	-	12.91	0.01	0.01
	f) Depreciation and Amortisation expense	-	-	-	-	-	-
	g) Other expenses	3.99	9.51	2.12	15.48	4.24	11.82
	Total Expenses	713.36	537.55	3.23	1,766.47	11.46	103.48
3	Profit/(Loss) before Exceptional items and tax (1-2)	(0.98)	3.87	(1.44)	3.33	(1.42)	0.34
4	Exceptional Items	-	-	-	-	-	-
5	Profit/(Loss) before tax (3 + 4)	(0.98)	3.87	(1.44)	3.33	(1.42)	0.34
6	Tax Expense						
	- Current tax	-	(10.20)	(0.08)	0.80	-	1.06
	Deferred tax	-	-	-	-	-	(1.71)
	Short/Excess provision for earlier year	-	-	-	-	-	(0.20)
	Total Tax Expenses	-	(10.20)	(0.08)	0.80	-	(0.85)
7	Profit/(Loss) for the period (5-6)	(0.98)	14.07	(1.36)	2.53	(1.42)	1.19
8	Other Comprehensive Income (net of tax)	-	-	-	-	-	-
9	Total Comprehensive Income for the period (7+9)	(0.98)	14.07	(1.36)	2.53	(1.42)	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
12	Earning per share (EPS) of Rs 10/- each (not annualized)						
	(1) Basic	(0.03)	0.43	(0.04)	0.08	(0.04)	0.04
	(2) Diluted	(0.03)	0.43	(0.04)	0.08	(0.04)	0.04
Notes :							
1	The above Results for the quarter and nine month ended December 31, 2018 has been reviewed by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 14th February, 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 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 & Nine Months ended 31st December 2018.						

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

Anand
(Anand Kumar)
Mg. Director
DIN :01381489



Place: New Delhi
Date : 14.02.2019



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 31st December, 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 thereunder 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 :14/02/2019**