

Annexure V
Format for the Limited Review Report for companies (other than banks)

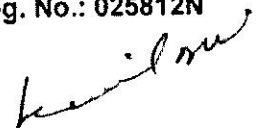
To,
Board of Directors,
Sai Moh Auto Links Limited,
8/3, 11th Floor, Satbhava School Marg,
W.E.A., Karol Bagh, New Delhi – 110005

We have reviewed the accompanying statement of unaudited financial results of **M/s. Sai Moh Auto Links Limited** for the quarter ended **December 31, 2015**. 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 conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, *Engagements to Review Financial Statements* 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 accounting standards 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 Kapil Dev & Associates
Chartered Accountants
Firm Reg. No.: 025812N



Kapil Dev
Proprietor
Membership No.: 525275

Place: Delhi
Date: February 13, 2016

Part-I

S. NO.	PARTICULARS	Unaudited					Audited
		Quarter Ended on			9 Months Ended on		Year Ended
		31/12/2015	30/09/2015	31/12/2014	31/12/2015	31/12/2014	31/03/2015
1	Income from Operations						
	(a) Net sales/ income from operations	0.90	1.50	6.50	3.49	11.15	15.06
	(b) Other Operating Income	-	-	-	-	-	-
	Total Income from Operation (Net)	0.90	1.50	6.50	3.49	11.15	15.06
2	Expenses						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.33	0.25	-	1.13	-	6.65
	(d) Employee benefits expense	-	0.72	0.62	1.12	1.78	2.41
	(e) Depreciation and amortisation expense	-	-	-	-	-	-
	(f) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.14	0.05	0.21	0.58	5.24	5.70
	Total expenses	0.47	1.02	0.83	2.81	7.02	14.76
3	Profit from Operations before Other Income, Finance Costs and Exceptional Items (1-2)	0.43	0.48	5.67	0.68	4.13	0.30
4	Other Income	-	-	-	-	-	-
5	Profit from ordinary activities before finance costs and Exceptional Items (3+4)	0.43	0.48	5.67	0.68	4.13	0.30
6	Finance costs	-	-	-	-	-	-
7	Profit from ordinary activities after finance costs but before exceptional Exceptional Items	0.43	0.48	5.67	0.68	4.13	0.30
8	Exceptional Items	-	-	-	-	-	-
9	Profit/(Loss) from ordinary activities	0.43	0.48	5.67	0.68	4.13	0.30
10	Tax Expenses (net)	0.07	0.14	-	0.21	-	0.09
11	Net Profit/(Loss) - from ordinary activities after tax (9-10)	0.36	0.34	5.67	0.47	4.13	0.21
12	Extraordinary items	-	-	-	-	-	-
13	Net Profit/ (Loss) for the period (11+12)	0.36	0.34	5.67	0.47	4.13	0.21
14	Share of profit/ (Loss) of Associates Company	-	-	-	-	-	-
15	Minority Interest	-	-	-	-	-	-
16	Net Profit/ (Loss) after Taxes, Minority Interest and share of Profit / (Loss) of	0.36	0.34	5.67	0.47	4.13	0.21
17	Paid-up equity share capital (Face Value of Rs. 10/- each)	330.25	354.00	354.00	354.00	354.00	354.00
18	Reserves excluding revaluation reserves as per balance sheet of previous accounting year	(47.25)	(47.25)	(47.45)	(47.25)	(47.45)	(47.25)
	Earnings per share (before extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.01	0.01	0.16	0.01	0.12	0.01
	(b) Diluted	0.01	0.01	0.16	0.01	0.12	0.01
	Earnings per share (after extraordinary items) (of Rs. 10/- each) (not annualised):						
	(a) Basic	0.01	0.01	0.16	0.01	0.12	0.01
	(b) Diluted	0.01	0.01	0.16	0.01	0.12	0.01

- The above results were reviewed by the Audit Committee and approved by the Board of Directors at its meetings held on February 13, 2016
- Figures have been regrouped wherever necessary to facilitate comparison.
- This statement is as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)

On behalf of the Board of Directors
For Sai Moh Auto Links Limited

Date: 13.02.2016

[Signature]
Director
DIN: 00369533

