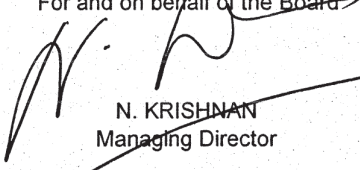


INDIA MOTOR PARTS & ACCESSORIES LIMITED
 Regd. & Admn. Office :46, Whites Road, Chennai 600 014
UNAUDITED (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER, 2012
 (₹ in Lakhs)

Part I	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30/09/2012 (Unaudited)	30/06/2012 (Unaudited)	30/09/2011 (Unaudited)	30/09/2012 (Unaudited)	30/09/2011 (Unaudited)	31/03/2012 (Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations	11907.53	12562.47	12416.23	24470.00	25005.83	50030.56
(b) Other Operating Income	24.03	23.73	28.99	47.76	58.48	111.19
Total income from Operations (net)	11931.56	12586.20	12445.22	24517.76	25064.31	50141.75
2. Expenses						
(a) Cost of Materials consumed						
(b) Purchase of stock-in-trade	10125.56	11269.44	11342.88	21395.00	22336.12	44146.75
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	371.72	-186.06	-384.36	185.66	-287.78	-453.38
(d) Employee benefits expense	309.81	309.06	267.29	618.87	541.91	1096.20
(e) Depreciation and amortisation expense	20.00	20.00	20.00	40.00	40.00	75.23
(f) Other expenditure	328.24	287.39	283.04	615.63	553.74	1163.02
Total Expenses	11155.33	11699.83	11528.85	22855.16	23183.99	46027.82
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	776.23	886.37	916.37	1662.60	1880.32	4113.93
4. Other Income	191.93	115.26	143.48	307.19	229.87	456.86
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	968.16	1001.63	1059.85	1969.79	2110.19	4570.79
6. Finance Costs						
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	968.16	1001.63	1059.85	1969.79	2110.19	4570.79
8. Exceptional Items	-	-	-	-	-	-
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	968.16	1001.63	1059.85	1969.79	2110.19	4570.79
10. Tax expense	261.63	292.51	315.33	554.14	638.25	1345.33
11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)	706.53	709.12	744.52	1415.65	1471.94	3225.46
12. Extraordinary items (net of tax expense Rs. _____ Lakhs)	-	-	-	-	-	-
13. Net Profit / (Loss) for the period (11 + 12)	706.53	709.12	744.52	1415.65	1471.94	3225.46
14. Paid-up equity share capital (face value of Rs. 10/- each)	831.96	415.98	415.98	831.96	415.98	415.98
15 Reserve excluding Revaluation Reserves						15340.59
16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted	8.49*	17.05	17.90	17.02*	35.38	77.54
ii Earnings Per Share (after extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted	8.49*	17.05	17.90	17.02*	35.38	77.54
*EPS is post bonus of 1:1						
Part II A PARTICULARS OF SHAREHOLDING						
1. Public Shareholding						
- Number of Shares	5778991	2889508	2889508	5778991	2889508	2889508
- Percentage of shareholding	69.46%	69.46%	69.46%	69.46%	69.46%	69.46%
2. Promoters and Promoter Group Shareholding						
a) Pledged/ Encumbered - Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil
b) Non-Encumbered						
- Number of Shares	2540584	1270292	1270292	2540584	1270292	1270292
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100%	100%	100%	100%	100%	100%
- Percentage of shares (as a % of the total share capital of the company)	30.54%	30.54%	30.54%	30.54%	30.54%	30.54%
B. Particulars of Investor complaints for the quarter ended 30.09.2012						
Beginning - Nil						
Received & Remaining unresolved - Nil						

For INDIA MOTOR PARTS & ACCESSORIES LTD.

MANAGING DIRECTOR

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2012 (₹ in Lakhs)		
Particulars	30/09/2012	31/03/2012
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	831.96	415.98
(b) Reserves and surplus	16340.26	15340.59
Sub-total - Shareholders' funds	17172.22	15756.57
2. Non-current liabilities		
(a) Long-term borrowings		
(b) Deferred tax liabilities (net)	85.14	82.14
(c) Other long-term liabilities		
(d) Long-term provisions	23.93	21.68
Sub-total - Non-current liabilities	109.07	103.82
3. Current liabilities		
(a) Short-term borrowings	1760.75	1623.20
(b) Trade payables	2623.87	2389.01
(c) Other current liabilities	579.17	717.99
(d) Short-term provisions	4.19	918.58
Sub-total - Current liabilities	4967.98	5648.78
TOTAL - EQUITY AND LIABILITIES	22249.27	21509.17
B ASSETS		
1. Non-current assets		
(a) Fixed assets	952.40	964.04
(b) Equity Investments (Non-current)	4326.85	4529.97
(c) Deferred tax assets (net)		
(d) Long-term loans and advances	52.57	55.24
(e) Other non-current assets		
Sub-total - Non-current assets	5331.82	5549.25
2 Current assets		
(a) Current investments	4962.31	800.00
(b) Inventories	4314.43	4517.19
(c) Trade receivables	5775.83	5265.56
(d) Cash and cash equivalents	1480.28	4819.37
(e) Short-term loans and advances	380.79	553.99
(f) Other current assets	3.81	3.81
Sub-total - Current assets	16917.45	15959.92
Total -Assets	22249.27	21509.17
Notes:		
1. The Company operates in only one segment, viz., "Sale and Distribution of Automotive spares".		
2. Previous period figures have been regrouped wherever necessary, to make them comparable.		
3. The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their Meeting held on 19th October 2012 and a Limited Review of the same has been carried out by the Statutory Auditors of the Company.		
4. The Bonus Issue Committee at their meeting held on 12.09.2012 has allotted 4159775 bonus equity shares. The share certificates for those holding in physical form were despatched on 18.09.2012 and shares for demat account shareholders were credited to their account on 19.09.2012.		
For and on behalf of the Board		
 N. KRISHNAN Managing Director		
Place: Chennai		
Date: 19.10.2012		
Website: www.impal.net		



SUNDARAM & SRINIVASAN
CHARTERED ACCOUNTANTS

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E-Mail : yessendes@vsnl.net

Website : www.sundaramandsrinivasan.com

Date

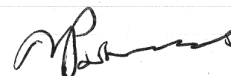
Review Report to India Motor Parts and Accessories Limited

We have reviewed the accompanying statement of unaudited financial results of M/s.India Motor Parts and Accessories Limited for the second quarter/half year ended 30th September, 2012 except for the disclosures regarding "Public Shareholding" and Promoter and Promoter Group Shareholding" which have been traced from disclosures made by the management and have not been audited by us. 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 Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Sundaram and Srinivasan
Chartered Accountants



M.Padhmanabhan
Partner

Membership Number : 13291

Place : Chennai

Date : 19.10.2012

