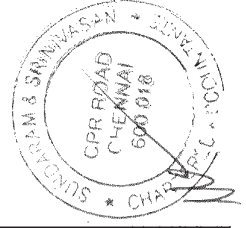


INDIA MOTOR PARTS & ACCESSORIES LIMITED

Regd. & Admn. Office :46, Whites Road, Chennai 600 014

CIN : L65991TN1954PLC000958 Website: www.impal.net E-MAIL ID: secy@impal.net
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30.06.2014

Part I	QUARTER ENDED			YEAR ENDED 31/03/2014 (Audited)
	30/06/2014 (Unaudited)	31/03/2014 (Audited)	30/06/2013 (Unaudited)	
1. Income from Operations				
(a) Net Sales/Income from Operations	13480.95	12942.01	12257.95	51050.27
(b) Other Operating Income	26.21	25.64	25.86	101.25
Total income from Operations (net)	13507.16	12967.65	12283.81	51151.52
2. Expenses				
(a) Cost of Materials consumed	-	-	-	-
(b) Purchase of stock-in-trade	12272.61	11041.07	11113.14	44929.49
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-478.48	171.52	-235.02	-182.38
(d) Employee benefits expense	374.93	324.45	340.34	1346.32
(e) Depreciation and amortisation expense	23.75	10.45	18.00	64.45
(f) Other expenditure	340.32	344.89	304.48	1323.79
Total Expenses	12533.13	11892.38	11540.94	47481.67
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	974.03	1075.27	742.87	3669.85
4. Other Income	89.61	98.79	158.59	586.52
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	1063.64	1174.06	901.46	4256.37
6. Finance Costs	-	-	-	-
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	1063.64	1174.06	901.46	4256.37
8. Exceptional Items	-	-	-	-
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	1063.64	1174.06	901.46	4256.37
10. Tax expense	342.44	377.92	258.28	1301.69
11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)	721.20	796.14	643.18	2954.68
12. Extraordinary items	-	-	-	-
13. Net Profit / (Loss) for the period (11 + 12)	721.20	796.14	643.18	2954.68
14. Paid-up equity share capital (face value of Rs.10/- each)	831.96	831.96	831.96	831.96
15 Reserve excluding Revaluation Reserves				18851.58
16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted	8.67	9.57	7.73	35.51
ii Earnings Per Share (after extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted	8.67	9.57	7.73	35.51



Part II

A PARTICULARS OF SHAREHOLDING

1. Public Shareholding					
- Number of Shares	5764129	5764129	5771541	5764129	5764129
- Percentage of shareholding	69.28	69.28	69.37	69.28	69.28
2. Promoters and Promoter Group Shareholding					
a) Pledged/ Encumbered - Number of Shares	Nil	Nil	Nil	Nil	Nil
b) Non-Encumbered					
- Number of Shares	2555446	2555446	2548034	2555446	2555446
- Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100	100	100	100	100
- Percentage of shares (as a % of the total share capital of the company)	30.72	30.72	30.63	30.72	30.72

B. Particulars of Investor complaints for the quarter ended 30.06.2014

Beginning - Nil
Received & Remaining unresolved - Nil

Notes:

1. The Company operates in only one segment, viz., "Sale and Distribution of Automotive spares".
2. The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their Meeting held on 07th August 2014 and a Limited Review of the same has been carried out by the Statutory Auditors of the company
3. Depreciation on Fixed Assets has been charged in accordance with Schedule II of the Companies Act, 2013, on a provisional basis subject to final adjustment before the year end.
4. Previous period figures have been regrouped wherever necessary, to make them comparable.

**For SUNDARAM & SRINIVASAN
CHARTERED ACCOUNTANTS**


**M. PADMANABHAN
PARTNER
M. No. F13291**

Place: Chennai
Date: 07.08.2014

For and on behalf of the Board


**N KRISHNAN
Managing Director**

Website: www.impal.net

SUNDARAM & SRINIVASAN
CHARTERED ACCOUNTANTS

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2498 8463
4210 6952

E-Mail : yessendes@vsnl.net
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Review Report to India Motor Parts and Accessories Limited

Date

We have reviewed the accompanying statement of unaudited financial results of India Motor Parts and Accessories Limited for the quarter ended 30th June, 2014 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 & Srinivasan
Chartered Accountants
Firm Registration Number : 004207S



M. Padhmanabhan
Partner
Membership Number : 13291

Place : Chennai
Date : 07.08.2014

