

INDIA MOTOR PARTS & ACCESSORIES LIMITED
 Regd. & Admn. Office :46, Whites Road, Chennai 600 014
 CIN:L65991TN1954PLC000958, Website:www.impal.net,E-MailID:secy@impal.net
UNAUDITED (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2014
 (Rs.In.Lakhs)

	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31/12/2014	30/09/2014	31/12/2013	31/12/2014	31/12/2013	31/03/2014
Part I	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Income from Operations						
(a) Net Sales/Income from Operations	12897.66	12525.41	13179.11	38904.02	38108.26	51050.27
(b) Other Operating Income	25.73	21.22	26.39	73.17	75.61	101.25
Total income from Operations (net)	12923.39	12546.63	13205.50	38977.19	38183.87	51151.52
2. Expenses						
(a) Cost of Materials consumed	-	-	-	-	-	-
(b) Purchase of stock-in-trade	11199.95	10875.28	11791.64	34347.84	33888.42	44929.49
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	104.20	79.49	-396.25	-294.79	-353.90	-182.38
(d) Employee benefits expense	357.41	380.34	339.66	1112.68	1021.87	1346.32
(e) Depreciation and amortisation expense	20.01	17.11	18.00	60.86	54.00	64.45
(f) Other expenditure	347.29	363.72	337.89	1051.32	978.90	1323.79
Total Expenses	12028.86	11715.94	12090.94	36277.91	35589.29	47481.67
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)	894.53	830.69	1114.56	2699.28	2594.58	3669.85
4. Other Income	82.05	518.27	114.65	689.92	487.73	586.52
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)	976.58	1348.96	1229.21	3389.20	3082.31	4256.37
6. Finance Costs	-	-	-	-	-	-
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)	976.58	1348.96	1229.21	3389.20	3082.31	4256.37
8. Exceptional Items	-	-	-	-	-	-
9. Profit / (Loss) from ordinary activities before tax (7 + 8)	976.58	1348.96	1229.21	3389.20	3082.31	4256.37
10. Tax expense	333.91	324.89	388.87	1001.24	923.77	1301.69
11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)	642.67	1024.07	840.34	2387.96	2158.54	2954.68
12. Extraordinary items	-	-	-	-	-	-
13. Net Profit / (Loss) for the period (11 + 12)	642.67	1024.07	840.34	2387.96	2158.54	2954.68
14. Paid-up equity share capital (face value of Rs.10/- each)	831.96	831.96	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	7.72	12.31	10.10	28.70	25.95	35.51
ii Earnings Per Share (after extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted	7.72	12.31	10.10	28.70	25.95	35.51

Part II A PARTICULARS OF SHAREHOLDING						
1. Public Shareholding						
- Number of Shares	5764129	5764129	5771541	5764129	5771541	5764129
- Percentage of shareholding	69.28	69.28	69.37	69.28	69.37	69.28
2. Promoters and Promoter Group Shareholding						
a) Pledged/ Encumbered - Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil
b) Non-Encumbered						
- Number of Shares	2555446	2555446	2548034	2555446	2548034	2555446
- 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)	30.72	30.72	30.63	30.72	30.63	30.72

B. Particulars of Investor complaints for the quarter ended 31.12.2014
 Beginning - Nil
 Received & Remaining unresolved - Nil

Notes:

- The Company operates in only one segment, viz., "Sale and Distribution of Automotive spares".
- The above financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their Meeting held on 23rd January, 2015 and a Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- Depreciation on Assets has been charged in accordance with Schedule II of the Companies Act, 2013.
- Previous period figures have been regrouped wherever necessary, to make them comparable.

For SUNDARAM & SRINIVASAN
CHARTERED ACCOUNTANTS

Place: Chennai
 Date: 23.01.2015

M. PADHMANABHAN
PARTNER
M. No. F13291

For and on behalf of the Board
N. KRISHNAN
 Managing Director

Website: www.impal.net



Sundaram & Srinivasan

CHARTERED ACCOUNTANTS

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Date

Review Report to India Motor Parts and Accessories Limited

We have reviewed the accompanying statement of unaudited financial results of India Motor Parts and Accessories Limited for the third quarter/period ended 31st December, 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 : 23/01/2015

