INDIA MOTOR PARTS & ACCESSORIES LIMITED

REGD. OFFICE: 46, WHITES ROAD, CHENNAI - 600 014.

SECY/NSE/13/2016-17

August 11, 2016

The Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", Plot C/1, "G", Block
Bandra Kurla Complex
Bandra (E),
Mumbai - 400 051

Telephone : 28523996, 28524097 Fax : 044-28523009 E-mail : secy@impal.net

Post Box No.: 408 Chennai - 600 014.

CIN: L65991TN1954PLC000958

Symbol - IMPAL, Series - EQ

Dear Sir / Madam.

Sub: Un-Audited (Standalone) Financial Results for the Quarter ended 30th June 2016

With reference to the above subject, we wish to inform you that the Un-Audited (standalone) financial results for the quarter ended 30th June, 2016 were approved by the Board of Directors at their meeting held on 11th August, 2016.

Pursuant to Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015, we enclose herewith a copy of the said Un-Audited results and Limited Review Report dated 11.08.2016 issued by the Auditors of the Company, M/s Sundaram & Srinivasan, Chartered Accountants.

Please take the enclosed results on record.

Thanking you,

Yours faithfully,

For India Motor Parts & Accessories Limited

S Kalyanaraman Company Secretary

Copy to:-

The Manager,
Listing Department,
Bombay Stock Exchange Limited,
Floor 25, P J Towers, Dalal Street,
Mumbai 400 001.

Web: www.impal.net

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INDIA MOTOR PARTS AND ACCESSORIES LIMITED

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

CIN: L65991TN1954PLC000958 Website: www.impal.net E-MAIL ID: secy@impal.net **UNAUDITED (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2016**

Part		Quarter Ended			Year Ended
1. Income from Operations	Part I	30-06-16	31-03-16	30-06-15	
(a) Net Sales/Income from Operations (b) Other Operating Income (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (d) Employee benefits expense (d) Employee (d) Employ		(Unaudited)	(Audited)	(Unaudited)	(Audited)
(b) Other Operating Income (24.59) 26.05 36.29 122.13 10tal income from Operations (net) 13703.01 12616.38 12890.97 50182.77 2. Expenses (a) Cost of Materials consumed (b) Purchase of stock-in-trade (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (d) Employee benefits expense (e)Depreciation and amortisation expense (e)Depreciation and emortisation expense (e)Depreciation and amortisation expense (e)Depreciation (e)Depr	1. Income from Operations				
Total income from Operations (net) 13703.01 12616.98 12890.97 50182.77	(a) Net Sales/Income from Operations	13678.42	12590.93	12854.68	50060.64
Total Income from Operations (net) 13703.01 12616.98 12890.97 50182.77	(b) Other Operating Income	24.59	26.05	36.29	122.13
(a) Cost of Materials consumed (b) Purchase of stock-in-trade (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (d) Employee benefits expense (e) Depreciation and amortisation expense (f) Chine expenditure (f) A 18.30 (f) Chine expenditure (f) A 18.30 (f) A 19.00 (f) A 19.00 (f) A 18.30 (f) A 19.00 (f)	Total income from Operations (net)	13703.01	12616.98	12890.97	
(b) Purchase of stock-in-trade (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade (d) Employee benefits expense (d) Employee benefits expense (e) Depreciation and amortisation expense (e) Depreciation and amortisation expense (f) Gibbrer expenditure (f) Signature (f) (f) Cher expenditure (f) Signature (f) (f) Cher expenditure (f) Signature (f) (f) Cher expenditure (f) Signature (f) Signat	2. Expenses				
(c) Changes in inventories of finished goods, work-in-progress and stock-n-trade n-trade (d) Employee benefits expense (e) Depreciation and amortisation expense (e) Depreciation and amortisation expense (f) Cher expenditure (f) Employee benefits expense (h) Employee (h) Employ	(a) Cost of Materials consumed	<u>-</u> '	-	-	-
Intrade (d) Employee benefits expense (e) Depreciation and amortisation expense (e) Depreciation and exceptional items (1-2) (f) Other expenditure (f) Other expenditure (f) Other expenses (f) Oth	(b) Purchase of stock-in-trade	12236.83	10435.11	11323.23	43812.80
(d) Employee benefits expense (e)Depreciation and amortisation expense (f)Other expenditure (e)Depreciation and amortisation expense (f)Other expenditure (f)Other expension (f)Ot	(c) Changes in inventories of finished goods, work-in-progress and stock-	-303.42	387.84	-43.03	132.02
(e)Depreciation and amortisation expense	in-trade				
1504.96	(d) Employee benefits expense	445.67	429.28	396.94	1614.86
12769.96 11657.02 12058.51 47139.94	(e)Depreciation and amortisation expense	19.00	18.30	19.00	75.30
12769.96 11657.02 12058.51 47139.94	(f)Other expenditure	371.88	386.49	362.37	1504.96
3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2) 4. Other Income 79.22 353.43 93.92 743.99 5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4) 6. Finance Costs 7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6) 8. Exceptional items 93.05 959.96 832.46 3042.83 3786.82 1012.27 1313.39 926.38 3786.82 1012.27 1313.39 926.38 3786.82 1012.27 1313.39 926.38 3786.82 10. Tax expense 1012.27 1313.39 926.38 3786.82 10. Tax expense 352.67 314.10 310.54 1097.91 11.Net Profit / (Loss) from ordinary activities after tax (9 ± 10) 659.60 999.29 615.84 2688.91 12. Extraordinary items - Tax provision relating to earlier years (net) 13. Net Profit / (Loss) for the period (11 ± 12) 659.60 981.06 615.84 2670.68 14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16. I Earnings Per Share (before extraordinary items)(of Rs. 10/- each) ii Earnings Per Share (after extraordinary items)(of Rs. 10/- each)	Total Expenses	12769.96			
### And exceptional items (1-2) ### 933.05 ### 959.96 ### 959.96 ### 3042.83 ### 3042.83 ### 93.92 ### 3042.83 ### 93.92 ### 743.99 ### 305. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4) ### 1012.27 ### 1313.39 ### 926.38 ### 3786.82 ### 1012.27 ### 1313.39 ### 1313.39 ### 926.38 ### 3786.82 ### 1012.27 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.39 ### 1313.3					
4. Other Income 5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4) 6. Finance Costs 7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6) 7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6) 7. Profit / (Loss) from ordinary activities before tax (7 ± 8) 7. Profit / (Loss) from ordinary activities before tax (7 ± 8) 7. Profit / (Loss) from ordinary activities before tax (7 ± 8) 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities after tax (9 ± 10) 7. Tax expense 7. Profit / (Loss) from ordinary activities before tax (7 ± 8) 7. Tax expense 7. Profit / (Loss) from ordinary activities before tax (7 ± 8) 7. Tax expense 7. Profit / (Loss) from ordinary activities after finance costs but before tax (7 ± 8) 7. Tax expense 7. Profit / (Loss) from ordinary activities after finance costs but before tax (7 ± 8) 7. Tax expense 7. Profit / (Loss) from ordinary activities after finance costs but before tax (7 ± 8) 7. Tax expense 7. Profit / (Loss) from ordinary activities after finance costs but before tax (7 ± 8) 7. Tax expense	, , ,		959.96	832,46	3042.83
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4) 6. Finance Costs 7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6) 7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6) 8. Exceptional Items 9. Profit / (Loss) from ordinary activities before tax (7 ± 8) 10. Tax expense 10. Tax expense 11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10) 12. Extraordinary items - Tax provision relating to earlier years (net) 14. Paid-up equity share capital (face value of Rs. 10/- each) 15. Reserve excluding Revaluation Reserves 16. Earnings Per Share (before extraordinary items)(of Rs. 10/- each) 16. Earnings Per Share (after extraordinary items)(of Rs. 10/- each) 17. Profit / (Loss) from ordinary activities after finance costs but	. ,				
5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4) 6. Finance Costs 7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6) 7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6) 8. Exceptional Items 9. Profit / (Loss) from ordinary activities before tax (7 ± 8) 10. Tax expense 10. Tax expense 11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10) 12. Extraordinary items - Tax provision relating to earlier years (net) 14. Paid-up equity share capital (face value of Rs. 10/- each) 15. Reserve excluding Revaluation Reserves 16. Earnings Per Share (before extraordinary items)(of Rs. 10/- each) 16. Earnings Per Share (after extraordinary items)(of Rs. 10/- each) 17. Profit / (Loss) from ordinary activities after finance costs but	4. Other Income	79.22	353.43	93.92	743.99
1012.27 1313.39 926.38 3786.82 3786.					
6. Finance Costs 7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6) 8. Exceptional Items 9. Profit / (Loss) from ordinary activities before tax (7 ± 8) 1012.27 1313.39 226.38 3786.82 1012.27 1313.39 926.38 3786.82 1012.27 1313.39 926.38 3786.82 10. Tax expense 11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10) 12. Extraordinary items - Tax provision relating to earlier years (net) 13. Net Profit / (Loss) for the period (11 ± 12) 13. Net Profit / (Loss) for the period (11 ± 12) 14. Paid-up equity share capital (face value of Rs. 10/- each) 15. Reserve excluding Revaluation Reserves 16. I Earnings Per Share (before extraordinary items)(of Rs. 10/- each) 16. Earnings Per Share (after extraordinary items)(of Rs. 10/- each) 17. Profit / (Loss) from ordinary activities after tax (7 ± 8) 1012.27 1313.39 926.38 3786.82 378			1313 39	926.38	3786 82
7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6) 8. Exceptional Items 9. Profit / (Loss) from ordinary activities before tax (7 ± 8) 1012.27 1313.39 926.38 3786.82 10. Tax expense 10. Tax expense 11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10) 12. Extraordinary items - Tax provision relating to earlier years (net) 13. Net Profit / (Loss) for the period (11 ± 12) 13. Net Profit / (Loss) for the period (11 ± 12) 13. Reserve excluding Revaluation Reserves 14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16. Earnings Per Share (before extraordinary items)(of Rs. 10/- each) 16. Earnings Per Share (after extraordinary items)(of Rs. 10/- each) 17. Profit / (Loss) from ordinary activities after finance costs but 10/- each) 18. 23 18. 2670.68 19. 26.38 3786.82		1012121	1010.00	020.00	
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8. Exceptional Items 9. Profit / (Loss) from ordinary activities before tax (7 ± 8) 1012.27 1313.39 926.38 3786.82 10. Tax expense 352.67 314.10 310.54 1097.91 11.Net Profit / (Loss) from ordinary activities after tax (9 ± 10) 659.60 999.29 615.84 2688.91 12. Extraordinary items - Tax provision relating to earlier years (net) 13. Net Profit / (Loss) for the period (11 ± 12) 14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) 16. Earnings Per Share (after extraordinary items)(of Rs. 10/- each) 17.40 32.32 18.23 19.20 19.20 19.21 19.22 19	7. Profit / (Loss) from ordinary activities after finance costs but				
9.Profit / (Loss) from ordinary activities before tax (7 ± 8) 10. Tax expense 11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10) 12. Extraordinary items - Tax provision relating to earlier years (net) 13. Net Profit / (Loss) for the period (11 ± 12) 14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) 16.i Earnings Per Share (after extraordinary items)(of Rs. 10/- each) 17. Paid-up equity share (after extraordinary items)(of Rs. 10/- each) 18. 23 26. 314.10 310.54 1097.91 659.60 999.29 615.84 2688.91 659.60 981.06 615.84 2670.68 831.96 831.96 831.96 831.96 32.32	before exceptional items (5 ± 6)	1012.27	1313.39	926.38	3786.82
9.Profit / (Loss) from ordinary activities before tax (7 ± 8) 10. Tax expense 11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10) 12. Extraordinary items - Tax provision relating to earlier years (net) 13. Net Profit / (Loss) for the period (11 ± 12) 14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) 16.i Earnings Per Share (after extraordinary items)(of Rs. 10/- each) 17. Paid-up equity share (after extraordinary items)(of Rs. 10/- each) 18. 23 26. 314.10 310.54 1097.91 659.60 999.29 615.84 2688.91 659.60 981.06 615.84 2670.68 831.96 831.96 831.96 831.96 32.32	· · · · · · · · · · · · · · · · · · ·				
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10. Tax expense 352.67 314.10 310.54 1097.91 11.Net Profit / (Loss) from ordinary activities after tax (9 ± 10) 659.60 999.29 615.84 2688.91 12. Extraordinary items - Tax provision relating to earlier years (net) - 18.23 - 18.23 13. Net Profit / (Loss) for the period (11 ± 12) 659.60 981.06 615.84 2670.68 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 22321.22 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) 7.93 12.01 7.40 32.32 1i Earnings Per Share (after extraordinary items)(of Rs. 10/- each)	9.Profit / (Loss) from ordinary activities before tax (7 ± 8)	4042.27	4242.20	000.00	2706.00
11.Net Profit / (Loss) from ordinary activities after tax (9 ± 10) 12. Extraordinary items - Tax provision relating to earlier years (net) 13. Net Profit / (Loss) for the period (11 ± 12) 14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted 17. Paid-up equity share (after extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted 18. Paid-up equity share capital (face value of Rs.10/- each) (not annualised): Basic & Diluted 18. Paid-up equity share capital (face value of Rs.10/- each) (not annualised): Basic & Diluted 18. Paid-up equity share capital (face value of Rs.10/- each) (not annualised): Basic & Diluted		1012.27	1313.39	920.38	3/00.02
12. Extraordinary items - Tax provision relating to earlier years (net) 13. Net Profit / (Loss) for the period (11 ± 12) 14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted 17. Display 18.23 18.24 18.23 18.24 18.23 18.24 18.23 18.2	10. Tax expense	352.67	314.10	310.54	1097.91
12. Extraordinary items - Tax provision relating to earlier years (net) 13. Net Profit / (Loss) for the period (11 ± 12) 14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted 17. Display 18.23 18.24 18.23 18.24 18.23 18.24 18.23 18.2	11.Net Profit / (Loss) from ordinary activities after tax (9 ± 10)	050.00	202.22	047.04	0000.04
13. Net Profit / (Loss) for the period (11 ± 12) 14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted 17.40 32.32 18. Reserve excluding Revaluation Reserves 19. 10/- each (not annualised): Basic & Diluted 2670.68 2670		659.60	999.29	615.84	2688.91
14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted 7.93 12.01 7.40 32.32	12. Extraordinary items - Tax provision relating to earlier years (net)	- '	18.23	-	18.23
14. Paid-up equity share capital (face value of Rs.10/- each) 15. Reserve excluding Revaluation Reserves 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted 7.93 12.01 7.40 32.32	13. Net Profit / (Loss) for the period (11 + 12)	659.60	981.06	615.84	2670.68
15. Reserve excluding Revaluation Reserves 16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic & Diluted 7.93 12.01 7.40 32.32			-		
each) (not annualised): Basic & Diluted 7.93 12.01 7.40 32.32 ii Earnings Per Share (after extraordinary items)(of Rs. 10/- each)					22321.22
each) (not annualised): Basic & Diluted 7.93 12.01 7.40 32.32 ii Earnings Per Share (after extraordinary items)(of Rs. 10/- each)				<u> </u>	
ii Earnings Per Share (after extraordinary items)(of Rs. 10/- each)	· · · · · · · · · · · · · · · · · · ·		12.01	7 40	າກາ
	each (not annualised). Basic & Dhuteu	7.93	12.01	7.40	32.32
	ii Farnings Per Share (after extraordinary items)(of Re. 10/. each)				
(not annualised). Dasic & Diluted 7.80 11.79 7.40 32.10	·		. 44.70	7 40	20.40
· · · · · · · · · · · · · · · · · · ·		1.93	11.79	7.40	32.10
				<u> </u>	
Notaci	Notes:	<u> </u>			

Notes:

Place: Chennal

Date: 11.08.2016

- 1. The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".
- 2. The above financial results were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 11th August 2016 and a Limited Review of the same has been carried out by the Statutory Auditors of the company

3. Previous opes od figures have been reprouped wherever necessary, to make them comparable.

CHARTERED ACCOUNTANTS

M. PADHMANABHAN

PARTNER

M. No. F13291

N-KRISHNAN Managing Director

SUNDARAM & SRINIVASAN

CHARTERED ACCOUNTANTS

Offices: Chennai - Mumbai - Bangalore - Madurai

Ref.No.

23, C.P. Ramaswamy Road, Alwarpet, Chennai - 600 018.

> 2498 8762 Telephone 2498 8463

4210 6952 E-Mail: yessendes@vsnl.net

Website: www.sundaramandsrinivasan.com

Date

LIMITED REVIEW REPORT

Review report to The Board of Directors of India Motor Parts & Accessories Limited

We have reviewed the accompanying statement of standalone unaudited financial results of India Motor Parts & Accessories Limited ("the company") for the quarter ended 30^{th} June, 2016("the statement"). 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 the statement based on our review.

We conducted our Review in accordance with the Standard on Review Engagement (SRE) 2410, 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 statement is 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 Sundaram & Srinivasan **Chartered Accountants**

FRN No: 004207S

M Padhmanabhan

Partner

Membership Number: F13291

Place: Chennai

Date: 11.08.2016

New No: