

**INDIA MOTOR PARTS & ACCESSORIES LIMITED**  
Regd. & Admn. Office :46, Whites Road, Chennai 600 014

**UNAUDITED (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2014**

( ₹ in Lakhs)

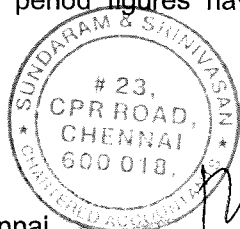
Part I	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30/09/2014 (Unaudited)	30/06/2014 (Unaudited)	30/09/2013 (Unaudited)	30/09/2014 (Unaudited)	30/09/2013 (Unaudited)	31/03/2014 (Audited)
<b>1. Income from Operations</b>						
(a) Net Sales/Income from Operations	12525.41	13480.95	12671.20	26006.36	24929.15	51050.27
(b) Other Operating Income	21.22	26.21	23.36	47.43	49.22	101.25
<b>Total income from Operations (net)</b>	<b>12546.63</b>	<b>13507.16</b>	<b>12694.56</b>	<b>26053.79</b>	<b>24978.37</b>	<b>51151.52</b>
<b>2. Expenses</b>						
(a) Cost of Materials consumed						
(b) Purchase of stock-in-trade	10875.28	12272.61	10983.63	23147.89	22096.78	44929.49
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	79.49	-478.48	277.37	-398.99	42.35	-182.38
(d) Employee benefits expense	380.34	374.93	341.87	755.27	682.21	1346.32
(e) Depreciation and amortisation expense	17.11	23.75	18.00	40.86	36.00	64.45
(f) Other expenditure	363.72	340.32	336.55	704.04	641.02	1323.79
<b>Total Expenses</b>	<b>11715.94</b>	<b>12533.13</b>	<b>11957.42</b>	<b>24249.07</b>	<b>23498.36</b>	<b>47481.67</b>
<b>3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>830.69</b>	<b>974.03</b>	<b>737.14</b>	<b>1804.72</b>	<b>1480.01</b>	<b>3669.85</b>
4. Other Income	518.27	89.61	214.50	607.88	373.09	586.52
<b>5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 + 4)</b>	<b>1348.96</b>	<b>1063.64</b>	<b>951.64</b>	<b>2412.60</b>	<b>1853.10</b>	<b>4256.37</b>
6. Finance Costs	-	-	-	-	-	-
<b>7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 + 6)</b>	<b>1348.96</b>	<b>1063.64</b>	<b>951.64</b>	<b>2412.60</b>	<b>1853.10</b>	<b>4256.37</b>
8. Exceptional Items	-	-	-	-	-	-
<b>9. Profit / (Loss) from ordinary activities before tax (7 + 8)</b>	<b>1348.96</b>	<b>1063.64</b>	<b>951.64</b>	<b>2412.60</b>	<b>1853.10</b>	<b>4256.37</b>
10. Tax expense	324.89	342.44	276.62	667.33	534.90	1301.69
<b>11. Net Profit / (Loss) from ordinary activities after tax (9 + 10)</b>	<b>1024.07</b>	<b>721.20</b>	<b>675.02</b>	<b>1745.27</b>	<b>1318.20</b>	<b>2954.68</b>
12. Extraordinary items	-	-	-	-	-	-
<b>13. Net Profit / (Loss) for the period (11 + 12)</b>	<b>1024.07</b>	<b>721.20</b>	<b>675.02</b>	<b>1745.27</b>	<b>1318.20</b>	<b>2954.68</b>
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
<b>16.i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic &amp; Diluted</b>	12.31	8.67	8.11	20.98	15.84	35.51
<b>ii Earnings Per Share (after extraordinary items)(of Rs. 10/- each) (not annualised): Basic &amp; Diluted</b>	12.31	8.67	8.11	20.98	15.84	35.51
<b>Part II A PARTICULARS OF SHAREHOLDING</b>						
<b>1. Public Shareholding</b>						
- Number of Shares	5764129	5764129	5771541	5764129	5771541	5764129
- Percentage of shareholding	69.28	69.28	69.37	69.28	69.37	69.28
<b>2. Promoters and Promoter Group Shareholding</b>						
<b>a) Pledged/ Encumbered - Number of Shares</b>	Nil	Nil	Nil	Nil	Nil	Nil
<b>b) Non-Encumbered</b>						
- 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>B. Particulars of Investor complaints for the quarter ended 30.09.2014</b>						
Beginning - Nil						
Received & Remaining unresolved - Nil						

**STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2014 (₹ in Lakhs)**

Particulars	30/09/2014 (Unaudited)	31/03/2014 (Audited)
<b>Å EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	831.96	831.96
(b) Reserves and surplus	20596.85	18851.58
<b>Sub-total - Shareholders' funds</b>	<b>21428.81</b>	<b>19683.54</b>
<b>2. Non-current liabilities</b>		
(a) Long-term borrowings		
(b) Deferred tax liabilities (net)	86.44	71.44
(c) Other long-term liabilities		
(d) Long-term provisions	18.93	18.93
<b>Sub-total - Non-current liabilities</b>	<b>105.37</b>	<b>90.37</b>
<b>3. Current liabilities</b>		
(a) Short-term borrowings	1119.07	1470.01
(b) Trade payables	3993.43	2340.25
(c) Other current liabilities	960.50	707.25
(d) Short-term provisions	0.00	876.02
<b>Sub-total - Current liabilities</b>	<b>6073.00</b>	<b>5393.53</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>27607.18</b>	<b>25167.44</b>
<b>B ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	1067.12	888.31
(b) Equity Investments (Non-current)	5434.32	5026.91
(c) Deferred tax assets (net)		
(d) Long-term loans and advances	59.53	55.05
(e) Other non-current assets		
<b>Sub-total - Non-current assets</b>	<b>6560.97</b>	<b>5970.27</b>
<b>2 Current assets</b>		
(a) Current investments	8297.59	2500.00
(b) Inventories	4888.46	4636.84
(c) Trade receivables	6197.48	5439.46
(d) Cash and cash equivalents	1445.40	6157.66
(e) Short-term loans and advances	217.28	455.07
(f) Other current assets	0.00	8.14
<b>Sub-total - Current assets</b>	<b>21046.21</b>	<b>19197.17</b>
<b>Total -Assets</b>	<b>27607.18</b>	<b>25167.44</b>

**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 27th October 2014 and a Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- Depreciation on Fixed Assets has been charged in accordance with Schedule II of the Companies Act, 2013.
- The Board of Directors have declared a Special Dividend of Rs. 4/- Per share ( 40%) on account of completing 60 Years (Diamond Jubilee). The Record Date is fixed as 11th November, 2014 for this purpose and the dividend will be paid on or after 18th November, 2014.
- Previous period figures have been regrouped wherever necessary, to make them comparable.



Place: Chennai  
Date: 27.10.2014

For and on behalf of the Board

*(Signature)*  
N. KRISHNAN  
Managing Director