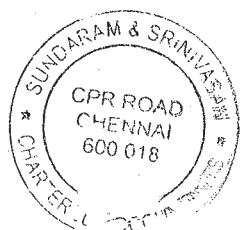


**INDIA MOTOR PARTS & ACCESSORIES LIMITED**  
**Regd. & Admn. Office :46, Whites Road, Chennai 600 014**  
**UNAUDITED (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2013**  
**( ₹ in Lakhs)**

	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
	30/09/2013 (Unaudited)	30/06/2013 (Unaudited)	30/09/2012 (Unaudited)	30/09/2013 (Unaudited)	30/09/2012 (Unaudited)	31/03/2013 (Audited)
<b>1. Income from Operations</b>						
(a) Net Sales/Income from Operations	12671.20	12257.95	11907.53	24929.15	24470.00	49437.84
(b) Other Operating Income	23.36	25.86	24.03	49.22	47.76	103.93
<b>Total income from Operations (net)</b>	<b>12694.56</b>	<b>12283.81</b>	<b>11931.56</b>	<b>24978.37</b>	<b>24517.76</b>	<b>49541.77</b>
<b>2. Expenses</b>						
(a) Cost of Materials consumed						
(b) Purchase of stock-in-trade	10983.63	11113.14	10125.56	22096.78	21395.00	43259.63
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	277.37	-235.02	371.72	42.35	185.66	112.35
(d) Employee benefits expense	341.87	340.34	309.81	682.21	618.87	1246.72
(e) Depreciation and amortisation expense	18.00	18.00	20.00	36.00	40.00	69.92
(f) Other expenditure	336.55	304.48	328.24	641.02	615.63	1290.12
<b>Total Expenses</b>	<b>11957.42</b>	<b>11540.94</b>	<b>11155.33</b>	<b>23498.36</b>	<b>22855.16</b>	<b>45978.74</b>
<b>3. Profit / (Loss) from operations before other income, finance costs and exceptional items (1-2)</b>	<b>737.14</b>	<b>742.87</b>	<b>776.23</b>	<b>1480.01</b>	<b>1662.60</b>	<b>3563.03</b>
<b>4. Other Income</b>	<b>214.50</b>	<b>158.59</b>	<b>191.93</b>	<b>373.09</b>	<b>307.19</b>	<b>587.56</b>
<b>5. Profit / (Loss) from ordinary activities before finance costs and exceptional items (3 ± 4)</b>	<b>951.64</b>	<b>901.46</b>	<b>968.16</b>	<b>1853.10</b>	<b>1969.79</b>	<b>4150.59</b>
<b>6. Finance Costs</b>	-	-	-	-	-	-
<b>7. Profit / (Loss) from ordinary activities after finance costs but before exceptional items (5 ± 6)</b>	<b>951.64</b>	<b>901.46</b>	<b>968.16</b>	<b>1853.10</b>	<b>1969.79</b>	<b>4150.59</b>
<b>8. Exceptional Items</b>	-	-	-	-	-	-
<b>9. Profit / (Loss) from ordinary activities before tax (7 ± 8)</b>	<b>951.64</b>	<b>901.46</b>	<b>968.16</b>	<b>1853.10</b>	<b>1969.79</b>	<b>4150.59</b>
<b>10. Tax expense</b>	<b>276.62</b>	<b>258.28</b>	<b>261.63</b>	<b>534.90</b>	<b>554.14</b>	<b>1166.60</b>
<b>11. Net Profit / (Loss) from ordinary activities after tax (9 ± 10)</b>	<b>675.02</b>	<b>643.18</b>	<b>706.53</b>	<b>1318.20</b>	<b>1415.65</b>	<b>2983.99</b>
<b>12. Extraordinary items - Tax provision relating to earlier years (net)</b>	-	-	-	-	-	263.84
<b>13. Net Profit / (Loss) for the period (11 ± 12)</b>	<b>675.02</b>	<b>643.18</b>	<b>706.53</b>	<b>1318.20</b>	<b>1415.65</b>	<b>2720.15</b>
<b>14. Paid-up equity share capital (face value of Rs.10/- each)</b>	<b>831.96</b>	<b>831.96</b>	<b>831.96</b>	<b>831.96</b>	<b>831.96</b>	<b>831.96</b>
<b>15 Reserve excluding Revaluation Reserves</b>						16772.92
<b>16. i Earnings Per Share (before extraordinary items)(of Rs. 10/- each) (not annualised): Basic &amp; Diluted</b>	8.11	7.73	8.49	15.84	17.02	35.87
<b>ii Earnings Per Share (after extraordinary items)(of Rs. 10/- each) (not annualised): Basic &amp; Diluted</b>	8.11	7.73	8.49	15.84	17.02	32.70
<b>Part II A PARTICULARS OF SHAREHOLDING</b>						
<b>1. Public Shareholding</b>						
- Number of Shares	5771541	5771541	5778991	5771541	5778991	5778991
- Percentage of shareholding	69.37	69.37	69.46	69.37	69.46	69.46
<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	2548034	2548034	2540584	2548034	2540584	2540584
- 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)	30.63	30.63	30.54	30.63	30.54	30.54
<b>B. Particulars of Investor complaints for the quarter ended 30.09.2013</b>						
Beginning - Nil						
Received & Remaining unresolved - Nil						



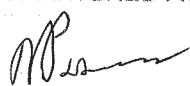
**STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT 30-09-2013 (₹ in Lakhs)**

Particulars	30/09/2013	31/03/2013
	(Unaudited)	(Audited)
<b>A EQUITY AND LIABILITIES</b>		
<b>1 Shareholders' funds</b>		
(a) Share capital	831.96	831.96
(b) Reserves and surplus	18091.12	16772.92
<b>Sub-total - Shareholders' funds</b>	<b>18923.08</b>	<b>17604.88</b>
<b>2. Non-current liabilities</b>		
(a) Long-term borrowings		
(b) Deferred tax liabilities (net)	74.31	71.31
(c) Other long-term liabilities		
(d) Long-term provisions	22.51	22.51
<b>Sub-total - Non-current liabilities</b>	<b>96.82</b>	<b>93.82</b>
<b>3. Current liabilities</b>		
(a) Short-term borrowings	2298.54	2693.72
(b) Trade payables	3256.01	2235.64
(c) Other current liabilities	664.21	727.66
(d) Short-term provisions	53.66	243.34
<b>Sub-total - Current liabilities</b>	<b>6272.42</b>	<b>5900.36</b>
<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>25292.32</b>	<b>23599.06</b>
<b>B ASSETS</b>		
<b>1. Non-current assets</b>		
(a) Fixed assets	921.75	931.50
(b) Equity Investments (Non-current)	4845.25	4845.25
(c) Deferred tax assets (net)		
(d) Long-term loans and advances	55.08	55.79
(e) Other non-current assets		
<b>Sub-total - Non-current assets</b>	<b>5822.08</b>	<b>5832.54</b>
<b>2 Current assets</b>		
(a) Current investments	3816.53	1250.00
(b) Inventories	4305.29	4434.18
(c) Trade receivables	6067.63	5387.90
(d) Cash and cash equivalents	5165.74	6339.67
(e) Short-term loans and advances	93.15	348.94
(f) Other current assets	21.90	5.83
<b>Sub-total - Current assets</b>	<b>19470.24</b>	<b>17766.52</b>
<b>Total -Assets</b>	<b>25292.32</b>	<b>23599.06</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 13th November 2013 and a Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- Previous period figures have been regrouped wherever necessary, to make them comparable.

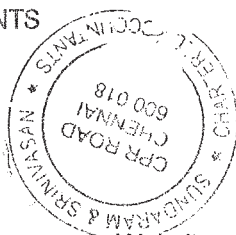
For SUNDARAM & SRINIVASAN  
CHARTERED ACCOUNTANTS



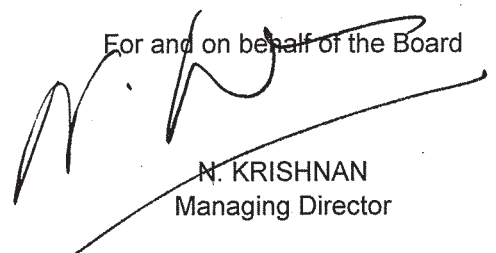
M. PADHMANABHAN

Place: Chennai

Date: 13.11.2013



For and on behalf of the Board



N. KRISHNAN  
Managing Director

Website: www.impal.net