



INDIA MOTOR PARTS & ACCESSORIES LIMITED

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

February 7, 2011

The Manager (Listing)
National Stock Exchange of India
"Exchange Plaza"
Bandra Kurla Complex
Bandra (E)
Mumbai - 400 051



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Post Box No. : 2422
Chennai - 600 014.

Dear Sir / Madam,

Sub: Unaudited Financial results for the third quarter ended 31.12.2010

In the unaudited financial results we had sent on 04.02.2011, the paid-up capital has been erroneously mentioned as Rs.415.95 lakhs instead of Rs.415.98 lakhs due to typographical error (in the column for the quarter ended 31.12.2009).

Please upload the enclosed result, which is revised. We regret the inconvenience caused in this regard.

Thanking you,

Yours faithfully,
For India Motor Parts & Accessories Ltd


B Shanmugasundaram
Company Secretary

Web : www.impal.net

Branches at : AGRA - AHMEDABAD - ASANSOL - BANGALORE - BARODA - BATHINDA - BHILWARA - BHUBANESWAR -
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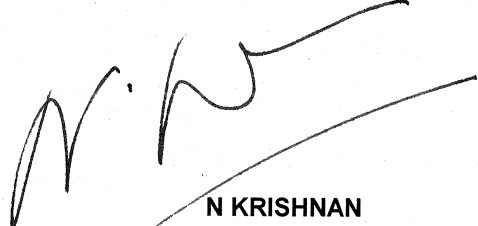
INDIA MOTOR PARTS & ACCESSORIES LIMITED
Regd. & Admn. Office :46, Whites Road, Chennai 600 014
UNAUDITED FINANCIAL RESULTS OF THE THIRD QUARTER ENDED 31.12.2010

(Rs. in Lakhs)

Particulars	Quarter ended		Nine months ended		Year ended 31.03.2010 (Audited)
	31.12.2010	31.12.2009	31.12.2010	31.12.2009	
1. (a) Net Sales	11138.25	9820.65	31641.44	26484.80	35808.80
(b) Other Operating Income	31.65	28.18	97.84	80.70	118.78
TOTAL INCOME	11169.90	9848.83	31739.28	26565.50	35927.58
2. Expenditure					
a) Increase(-) / Decrease (+) in stock	-304.61	-69.92	-367.20	-508.33	-999.51
b) Purchase of Traded goods	9748.10	8550.32	27704.15	23379.84	31642.34
c) Staff Cost	257.31	219.79	737.65	651.99	904.54
d) Depreciation	18.75	19.50	56.25	58.50	81.08
e) Other expenditure	286.12	225.66	739.92	627.24	940.61
TOTAL	10005.67	8945.35	28870.77	24209.24	32569.06
3. Profit from operations before Other Income Interest & Exceptional Items	1164.23	903.48	2868.51	2356.26	3358.52
4. Other income	44.12	40.27	166.53	167.67	289.13
5. Profit before Interest & Exceptional Items	1208.35	943.75	3035.04	2523.93	3647.65
6. Interest	-	-	-	-	-
7. Exceptional Items	-	-	-	-	-
8. Profit (+)/ Loss (-) from Ordinary Activities before Tax	1208.35	943.75	3035.04	2523.93	3647.65
9. Tax expense	381.57	309.01	964.50	814.67	1168.05
10.Profit (+)/ Loss (-) from Ordinary Activities after Tax	826.78	634.74	2070.54	1709.26	2479.60
11.Extraordinary Item	-	-	-	-	-
12.Net Profit (+) / Loss (-) for the period	826.78	634.74	2070.54	1709.26	2479.60
13.Paid-up Equity Share Capital (Face value of Rs.10/-each)	415.98	415.98	415.98	415.98	415.98
14.Reserves Excluding Revaluation Reserves	-	-	-	-	11004.09
15.Earnings Per Share (Rs.) - Basic & Diluted	19.88	15.26	49.78	41.09	59.61
16.Public shareholding					
-Number of shares	2163088	2177280	2163088	2177280	2168278
-Percentage of shareholding	52.00%	52.34%	52.00%	52.34%	52.12%
17.Promoters and Promoter group shareholding					
a) Pledged/Encumbered - Number of shares	Nil	Nil	Nil	Nil	Nil
b) Non-encumbered - Number of shares	1996712	1982520	1996712	1982520	1991522
-- 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)	48.00%	47.66%	48.00%	47.66%	47.88%

- The Company operates in only one segment, Sale & Distribution of Automotive spares.
- Previous period figures have been regrouped wherever necessary, to make them comparable.
- The above results were approved at the Board Meeting held on 4th February 2011 and a Limited Review of the same has been carried out by the Statutory Auditors of the Company.
- Details of investor complaints for the quarter ended 31st December 2010: Opening – NIL; Received & resolved during the quarter – 1; Pending – NIL.

For and on behalf of the Board


N KRISHNAN
 Managing Director

Chennai
 04.02.2011

Website: www.impal.net