

INDIA MOTOR PARTS & ACCESSORIES LIMITED

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



Telephone : 28523996, 28524097
Fax : 044-28523009
Post Box No. : 2422
Chennai - 600 014.

SECY/2012

February 9, 2012

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

Symbol – IMPAL, Series – EQ

Dear Sir / Madam,

Sub: Unaudited Financial Results & Limited Review Report – 3rd quarter ended 31.12.2011

Further to our letter no.SECY/2012 dated 27.01.2012, We wish to inform you that the Unaudited financial results for the third quarter ended 31st December, 2011 were approved by the Board of Directors at their meeting held on 09th February, 2012.

Pursuant to Clause 41 of the Listing Agreement, we enclose herewith a copy of the said Unaudited results and Limited Review Report dated 09.02.2012 issued by the Auditors of the Company, M/s Sundaram & Srinivasan, Chartered Accountants.

Please take the above said results & report on record.

Thanking you,

Yours faithfully,

For **INDIA MOTOR PARTS & ACCESSORIES LIMITED**

**S VIJAYANAND
COMPANY SECRETARY**

Copy to:-

- 1) The Manager, National Stock Exchange of India Limited,
2nd Floor, Ispahani Centre, 123/124, Nungambakkam High Road,
Nungambakkam, Chennai – 600 034.
- 2) The Manager, Listing Department, Bombay Stock Exchange Limited,
Floor 25, P J Towers, Dalal Street, Mumbai 400 001.

Branches at : AGRA - AHMEDABAD - ALLAHABAD - ASANSOL - BANGALORE - BARODA - BARBIL - BHILWARA - BHUBANESWAR - CALCUTTA - CALICUT - CHANDIGARH - COIMBATORE - CHENNAI - CUTTACK - DHANBAD - ERNAKULAM - GANDHIDHAM - GAUHATI - HISSAR - HUBLI - HYDERABAD - JAIPUR - JALANDHAR - JAMMU - JAMSHEDPUR - JODHPUR - KANPUR - Kholapur - KOTA - LUDIANA - MADURAI - MANGALORE - MUMBAI - NAGPUR - NEW DELHI - PATNA - PATIALA - PUNE - RAIPUR - RAJKOT - RANCHI - SALEM - SAMBALPUR - SILIGURI - SURAT - TIRUNELVELI - TRICHY - UDAIPUR - VARANASI - VIJAYAWADA.

INDIA MOTOR PARTS & ACCESSORIES LIMITED
Regd. & Admn. Office :46, Whites Road, Chennai 600 014
UNAUDITED FINANCIAL RESULTS OF THE THIRD QUARTER ENDED 31.12.2011

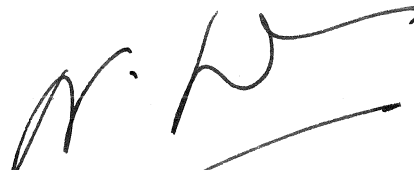
(Rs. in Lakhs)

Particulars	Quarter ended			Nine months ended		Year ended
	31.12.2011	30.09.2011	31.12.2010	31.12.2011	31.12.2010	31.03.2011 (Audited)
1. (a) Net Sales	12656.66	12416.23	11138.25	37662.49	31641.44	42799.06
(b) Other Operating Income	26.16	28.99	31.65	84.64	97.84	130.59
TOTAL INCOME	12682.82	12445.22	11169.90	37747.13	31739.28	42929.65
2. Expenditure						
a) Increase(-) / Decrease (+) in stock	-42.43	-384.36	-304.61	-330.20	-367.20	-807.21
b) Purchase of Traded goods	10960.37	11342.88	9748.10	33296.48	27704.15	37848.88
c) Staff Cost	277.25	267.29	257.31	819.16	737.65	944.19
d) Depreciation	20.00	20.00	18.75	60.00	56.25	71.01
e) Other expenditure	311.47	283.04	286.12	865.21	739.92	1056.61
TOTAL	11526.66	11528.85	10005.67	34710.65	28870.77	39113.48
3. Profit from operations before Other Income, Interest & Exceptional Items	1156.16	916.37	1164.23	3036.48	2868.51	3816.17
4. Other income	45.96	143.48	44.12	275.83	166.53	337.92
5. Profit before Interest & Exceptional Items	1202.12	1059.85	1208.35	3312.31	3035.04	4154.09
6. Interest	-	-	-	-	-	-
7. Exceptional Items	-	-	-	-	-	-
8. Profit (+)/ Loss (-) from Ordinary Activities before Tax	1202.12	1059.85	1208.35	3312.31	3035.04	4154.09
9. Tax expense	381.04	315.33	381.57	1019.29	964.50	1302.58
10. Profit (+)/ Loss (-) from Ordinary Activities after Tax	821.08	744.52	826.78	2293.02	2070.54	2851.51
11. Extraordinary Item	-	-	-	-	-	-
12. Net Profit (+) / Loss (-) for the period	821.08	744.52	826.78	2293.02	2070.54	2851.51
13. Paid-up Equity Share Capital (Face value of Rs.10/-each)	415.98	415.98	415.98	415.98	415.98	415.98
14. Reserves Excluding Revaluation Reserves						13033.71
15. Earnings Per Share (Rs.) - Basic & Diluted	19.74	17.90	19.88	55.12	49.78	68.55
16. Public shareholding						
-Number of shares	2889508	2154116	2163088	2889508	2163088	2163088
-Percentage of shareholding	69.46%	51.78%	52.00%	69.46%	52.00%	52.00%
17. Promoters and Promoter group shareholding						
a) Pledged/Encumbered - Number of shares	Nil	Nil	NIL	Nil	NIL	NIL
b) Non-encumbered - Number of shares	1270292	2005684	1996712	1270292	1996712	1996712
-- 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)	30.54%	48.22%	48.00%	30.54%	48.00%	48.00%

Notes:

1. The Company operates in only one segment, Sale & Distribution of Automotive spares.
2. Previous period figures have been regrouped wherever necessary, to make them comparable.
3. The above results were approved at the Board Meeting held on 9th February 2012 and a Limited Review of the same has been carried out by the Statutory Auditors of the Company.
4. Details of investor complaints for the quarter ended 31st December 2011: Opening – NIL; Received & resolved during the quarter – NIL; Pending – NIL.

For and on behalf of the Board


N KRISHNAN
 Managing Director

Chennai
 09.02.2012

Website: www.impal.net



Sundaram & Srinivasan

CHARTERED ACCOUNTANTS

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Alwarpet, Chennai - 600 018

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4210 6952

E-Mail : yessendes@vsnl.net
Website : www.sundaramandsrinivasan.com

Date

Review Report to India Motor Parts and Accessories Limited

We have reviewed the accompanying statement of unaudited financial results of M/s.India Motor Parts and Accessories Limited for the quarter/nine months ended 31st December, 2011 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 and Srinivasan
Chartered Accountants

M.Padhmanabhan
Partner

Membership Number : 13291

Place : Chennai

Date : 9/2/12