INDIA NIPPON ELECTRICALS LTD.

Regd. Office: 'AALIM CENTRE', 82, Dr. Radhakrishnan Salai, Mylapore, Chennai 600 004.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 31ST DECEMBER 2007

(Rs. Lacs)

						(Rs. Lacs)
SI.	DESCRIPTION	Quarter		Nine Montl		Year ended
No.	DESCRIPTION	31.12.2007	31.12.2006 (Unaudited)	31.12.2007	31.12.2006	31.03.2007
<u>1</u>	Sales	<u>(Unaudited)</u> <u>3796</u>	(Unaudited) 4290	(Unaudited) 10420	(Unaudited) 12995	(Audited) 16637
	Less: Excise Duty	<u>509</u>	597	1413	<u>1817</u>	2319
	Net Sales	3287	<u>3693</u>	9007	11178	14318
<u>2</u>	Other Income	<u>140</u>	<u>217</u>	<u>504</u>	<u>399</u>	<u>532</u>
<u>3</u>	Total Income	<u>3427</u>	<u>3910</u>	<u>9511</u>	<u>11577</u>	<u>14850</u>
<u>4</u>	<u>Expenditure</u>	-	-	-	-	-
<u>a</u>)(Increase) / decrease in stock in trade	<u>77</u>	<u>(51)</u>	<u>56</u>	<u>(43)</u>	(143)
<u>b</u>) Consumption of raw materials	<u>2136</u>	<u>2612</u>	<u>5967</u>	<u>7756</u>	<u>9972</u>
<u>c</u>) <u>Purchase of traded goods</u>	=	=	=	=	=
<u>d</u>	<u>) Employee Cost</u>	<u>341</u>	<u>294</u>	<u>1000</u>	<u>898</u>	<u>1221</u>
<u>e</u>	<u>) Depreciation</u>	<u>110</u>	<u>91</u>	<u>258</u>	<u>255</u>	<u>364</u>
<u>f</u>	Other expenditure	<u>312</u>	<u>321</u>	<u>855</u>	<u>993</u>	<u>1250</u>
<u>q</u>	<u>) Total</u>	<u>2976</u>	<u>3267</u>	<u>8136</u>	<u>9859</u>	<u>12664</u>
<u>5</u>	Interest	<u>3</u>	<u>6</u>	<u>8</u>	<u>15</u>	<u>18</u>
<u>6</u>	Exceptional Items	_	=	=	=	=
7	Profit before Tax	<u>448</u>	<u>637</u>	<u>1367</u>	<u>1703</u>	<u>2168</u>
<u>8</u>	a) Tax Expense	<u>82</u>	<u>81</u>	<u>215</u>	<u>256</u>	<u>312</u>
_	b) Provision for taxation for earlier years	<u>44</u>	_	<u>44</u>	-	<u>11</u>
<u>9</u>	Net Profit after Tax	<u>322</u>	<u>556</u>	<u>1108</u>	<u>1447</u>	<u>1845</u>
<u>10</u>	Extraordinary items	=	=	=	=	=
<u>11</u>	Net Profit for the period	<u>322</u>	<u>556</u>	<u>1108</u>	<u>1447</u>	<u>1845</u>
<u>12</u>	Paid up Share Capital (Face value Rs 10/- each)	<u>808</u>	<u>808</u>	<u>808</u>	<u>808</u>	<u>808</u>
<u>13</u>	Reserves and Surplus (Excluding Revaluation Reserve)	-	-	-	-	<u>11584</u>
<u>14</u>	Earnings Per Share (Face value Rs.10/- each)	-	-	-	-	-
) <u>Basic/Diluted before</u> extra ordinary items	<u>4</u>	<u>Z</u>	<u>14</u>	<u>18</u>	<u>23</u>
) <u>Basic/Diluted after</u> extra ordinary items	4	<u> 7</u>	<u>14</u>	<u>18</u>	<u>23</u>
<u>15</u>	Public Shareholding	-	-	-	-	_
_	-No.of Shares	2710060	2710060	2710060	2710060	<u>2710060</u>
_	-Percentage of Shareholding	<u>33.54</u>	<u>33.54</u>	<u>33.54</u>	<u>33.54</u>	<u>33.54</u>

Notes:

- 1. The operations of the Company relate to only one segment viz. Electronic Ignition System for two/three wheelers
- 2. The above unaudited financial results which were subjected to limited review by the statutory auditors and taken on record by the Board of Directors on 25th January 2008.
- 3. Previous figures have been regrouped/rearranged, wherever necessary.
- 4. There was no pending investor complaint as at the commencement and at the end of the quarter. During the quarter, one investor complaint was received and dealt with.
- 5. The company has paid an interim dividend of Rs. 4.50 per share on 8th January 2008.
- 6. The Quarterly results are displayed in the corporate website www.indianippon.com.

For and on behalf of Board of Directors

T.K. BALAJI Chairman

PLACE: Chennai Date: 25.01.2008