

**SECY/NSE/19/2025-26/30.07.2025**

The Manager  
Listing Department  
National Stock Exchange of India Limited  
“Exchange Plaza”, Plot C/1, “G”, Block  
Bandra Kurla Complex  
Bandra (E), Mumbai - 400 051

**Symbol – IMPAL, Series – EQ**

Dear Sir / Madam,

**Sub: Outcome of the Board Meeting and Disclosures in accordance with Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR')**

The Board of Directors at its meeting held on 30<sup>th</sup> July, 2025 (i.e. today), has *inter-alia*, considered and approved the following:

**1. Financial Results**

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose herewith a copy of the Un-Audited Financial Results of the Company for the quarter ended 30<sup>th</sup> June, 2025 and Limited Review Report dated 30<sup>th</sup> July, 2025 issued by the Statutory Auditors of the Company, M/s Brahmayya & Co, Chartered Accountants.

**2. Change in Key Managerial Personnel(s)**

The Board took note of the resignation of Sri Aditya Sharma, Company Secretary (Key Managerial Personnel), Compliance Officer and Nodal Officer of the Company with effect from the close of business on 5<sup>th</sup> August, 2025 (Copy of the letter is attached). There is no material reasons for his resignation. In order to fill up the vacancy, the Board based on the recommendation of Nomination & Remuneration Committee has appointed Ms. R Swetha (Membership No. A41291), as the Company Secretary & Compliance Officer of the Company. The effective date of appointment will be the date of her joining the Company, which shall be not later than 15<sup>th</sup> September, 2025.



Sundaram Towers, 3rd Floor,  
46, Whites Road, Chennai 600 014.  
Telephone : (044) - 28523996/28524097  
CIN : L65991TN1954PLC000958

**Brief Profile of Ms. R Swetha**

Name	Ms. R Swetha
Date of Birth	24.04.1989
Age	34 Years
Qualification	B.Com, ACS
Experience	10 Years

The Board Meeting commenced at 11.00 A.M. and concluded at 1.40 P.M.

Kindly take the above information(s) on record.

Thanking you,

Yours faithfully,

**For India Motor Parts & Accessories Limited**

**Aditya Sharma**  
**Company Secretary & Compliance Officer**

Encl.: As above

Copy to:  
The Manager, Listing Department,  
BSE Limited, Floor 25, P J Towers,  
Dalal Street, Mumbai 400001

**INDIA MOTOR PARTS & ACCESSORIES LIMITED**  
 Regd. & Admn. Office :46, Whites Road, Chennai 600 014  
 CIN : L65991TN1954PLC000958 Website: www.impal.net E-MAIL ID: secy@impal.net  
**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025**

Rs in Crores

Particulars	Standalone			
	Quarter Ended			Year Ended
	30/06/2025 Reviewed	31/03/2025 Audited	30/06/2024 Reviewed	31/03/2025 Audited
<b>1 REVENUE FROM OPERATIONS</b>				
Net Revenue from Operations	196.69	188.85	197.89	788.81
Other income	11.97	16.24	10.44	47.17
<b>TOTAL INCOME</b>	<b>208.66</b>	<b>205.09</b>	<b>208.33</b>	<b>835.98</b>
<b>2 EXPENSES</b>				
(a) Cost of materials consumed	166.21	155.58	167.41	661.55
Purchase of stock-in-trade	168.92	154.18	169.56	667.30
Changes in inventories of finished goods & work-in-progress	(2.71)	1.40	(2.15)	(5.75)
(b) Employee benefits expense	9.56	10.13	9.20	37.17
(c) Finance Cost	-	0.00	0.00	0.00
(d) Depreciation and amortisation expense	0.36	0.32	0.30	1.22
(e) Other expenses	6.86	7.11	6.56	28.51
<b>Total Expenses</b>	<b>182.99</b>	<b>173.14</b>	<b>183.47</b>	<b>728.45</b>
<b>3 Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>25.67</b>	<b>31.95</b>	<b>24.86</b>	<b>107.53</b>
<b>4 Exceptional items</b>	-	2.67	-	2.67
<b>5 Profit/ (Loss) before tax (3+4)</b>	<b>25.67</b>	<b>29.28</b>	<b>24.86</b>	<b>104.86</b>
<b>6 Less: Tax expense</b>				
Current tax	5.06	4.92	4.70	18.97
Tax Provision relating to earlier years (net)		-	-	(0.01)
Deferred tax	0.20	0.43	(0.68)	2.23
<b>Total Tax Expense</b>	<b>5.26</b>	<b>5.35</b>	<b>4.02</b>	<b>21.19</b>
<b>7 Profit after tax for the period</b>	<b>20.41</b>	<b>23.93</b>	<b>20.84</b>	<b>83.67</b>
<b>8 Other Comprehensive Income</b>				
Items that will not be reclassified to Profit or Loss				
a) Change in Fair Value of Equity instruments	342.19	93.69	249.78	149.57
b) Re-measurement (loss) / gains on defined benefit plans	(0.31)	0.46	0.12	0.27
c) Income tax effect on items that will not be reclassified to profit or loss	(49.48)	(13.51)	(30.88)	(22.76)
<b>Other Comprehensive Income (net of tax)</b>	<b>292.40</b>	<b>80.64</b>	<b>219.02</b>	<b>127.08</b>
<b>9 Total Comprehensive Income for the period</b>	<b>312.81</b>	<b>104.57</b>	<b>239.86</b>	<b>210.75</b>
<b>10 Reserves (excluding Revaluation Reserves)</b>				<b>2233.50</b>
<b>11 Paid-up equity share capital (of Face Value Rs.10/- each)</b>	<b>12.48</b>	<b>12.48</b>	<b>12.48</b>	<b>12.48</b>
<b>12 Earnings per share (of Rs. 10/- each)</b>				
Basic & Diluted in Rupees (not annualised for quarters):	<b>16.35</b>	<b>19.18</b>	<b>16.70</b>	<b>67.05</b>

*[Handwritten Signature]*



**INDIA MOTOR PARTS & ACCESSORIES LIMITED**  
Regd. & Admn. Office :46, Whites Road, Chennai 600 014  
CIN : L65991TN1954PLC000958 Website: [www.impal.net](http://www.impal.net) E-MAIL ID: [secy@impal.net](mailto:secy@impal.net)  
**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2025**


**Notes:**

1. The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".
2. These financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
3. These results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on July 30, 2025. The results have been reviewed by the Statutory Auditors of the Company.
4. The standalone results for the quarter ended June 30, 2025 are available on the National Stock Exchange website (URL:[www.nseindia.com](http://www.nseindia.com)) and on the Company's website (URL:[www.impal.net](http://www.impal.net)).

Place: Chennai  
Date: 30/07/2025



By order of the Board

  
Mukund S. Baghavan  
Managing Director  
DIN: 03411396



**Independent Auditors Limited Review Report on the Unaudited Standalone Quarterly Financial results of India Motor Parts and Accessories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

To  
**The Board of Directors,  
India Motor Parts and Accessories Limited,  
Chennai.**

- 1 We have reviewed the accompanying statement of unaudited standalone financial results of **India Motor Parts and Accessories Limited** ("the Company") for the quarter and three months period ended June 30, 2025 together with relevant notes thereon ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
- 2 This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34"), "Interim Financial Reporting", prescribed under Section 133 of Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the statement based on our review.
- 3 We conducted our review of the statement in accordance with the Standard on Review Engagements ("SRE") 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
- 4 Attention is drawn to the fact that the figures for the three months ended March 31, 2025 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures upto the third quarter of the previous financial year which were subject to limited review.
- 5 Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ("Ind AS") specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For Brahmayya & Co.,  
Chartered Accountants  
Firm Regn. No. 000511S**



*P. Babu*

**P Babu  
Partner  
Membership No. 203358  
UDIN: 25203358BMINUP2475**

Place: Chennai.  
Date: July 30, 2025

30<sup>th</sup> July, 2025

From,

Aditya Sharma

Chennai

To,

The Board of Directors

India Motor Parts & Accessories Limited

Whites Road, Chennai-600014

**Sub.: Resignation from the position of Company Secretary (Key Managerial Personnel) of the Company**

I hereby tender my resignation from the position of Company Secretary and Compliance Officer of the Company (Key Managerial Personnel), to pursue career opportunity outside the Organization.

I respectfully request the Board to relieve me of my duties effective closing of business hours on 5<sup>th</sup> August, 2025.

I convey my sincere thanks to the Board of Directors of the Company for their unstinted support and cooperation extended to me during my tenure as Company Secretary.

Further, request the Company to file the necessary forms with the Registrar of Companies, Ministry of Corporate Affairs, and intimation to the stock exchanges, to give the effect of this resignation.

Thanking You,

Yours Sincerely,



Aditya Sharma