

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 SEPARATE (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31 DECEMBER 2020

Rs in Lakhs

Particulars	Separate (Standalone)					
	Quarter Ended			Period Ended		Year Ended
	31/12/2020 Reviewed	30/09/2020 Reviewed	31/12/2019 Reviewed	31/12/2020 Reviewed	31/12/2019 Reviewed	31/03/2020 Audited
1 REVENUE FROM OPERATIONS						
Net Revenue from Operations	162,97.69	132,09.74	139,20.50	357,25.32	399,46.78	518,57.97
Other income	4,66.02	5,35.02	4,16.64	16,20.77	18,08.41	26,38.97
TOTAL REVENUE	167,63.71	137,44.76	143,37.14	373,46.09	417,55.19	544,96.94
2 EXPENSES						
(a) Cost of materials consumed	135,97.65	112,51.28	119,07.95	301,37.81	341,81.46	440,78.73
Purchase of stock-in-trade	134,39.77	113,98.46	124,12.74	280,53.61	341,79.73	447,44.44
Changes in inventories of finished goods & work-in-progress	1,57.88	(1,47.18)	(5,04.79)	20,84.20	1.73	(6,65.71)
(b) Employee benefits expense	6,21.19	6,38.72	6,03.35	18,67.19	18,43.48	25,39.26
(c) Finance Cost	-	-	-	2.51	-	-
(d) Depreciation and amortisation expense	21.47	21.24	25.88	63.77	74.70	102.16
(e) Other expenses	5,00.74	4,06.47	4,54.27	12,43.29	13,17.51	17,75.02
Total Expenses	147,41.05	123,17.71	129,91.45	333,14.57	374,17.15	484,95.17
3 Profit/(Loss) before exceptional items and tax (1-2)	20,22.66	14,27.05	13,45.69	40,31.52	43,38.04	60,01.77
4 Exceptional items	-	-	-	-	-	-
5 Profit/ (Loss) before tax (3+4)	20,22.66	14,27.05	13,45.69	40,31.52	43,38.04	60,01.77
6 Less: Tax expense						
Current tax	466.14	245.10	2,75.27	7,36.43	7,57.88	10,25.21
Deferred tax	30.95	34.74	42.49	131.19	67.37	86.50
7 Profit after tax for the period	15,25.57	11,47.21	10,27.93	31,63.90	35,12.79	48,90.06
8 Other Comprehensive Income (net of tax)	19,438.29	(38,37.26)	42.28	230,57.40	18,52.00	(90,46.98)
9 Total Comprehensive Income for the period	209,63.86	(26,90.05)	10,70.21	262,21.30	53,64.79	(41,56.92)
10 Reserves (excluding Revaluation Reserves)						922,72.50
11 Paid-up equity share capital (of Face Value Rs.10/- each)	12,48.00	12,48.00	12,48.00	12,48.00	12,48.00	12,48.00
12 Earnings per share (of Rs. 10/- each) Basic & Diluted (not annualised):	12.22	9.19	8.24	25.35	28.15	39.18

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UNAUDITED SEPARATE (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31 DECEMBER 2020

Notes:

1. The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".
2. These standalone 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. The standalone results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on February 12, 2021. The results have been reviewed by the Statutory Auditors of the Company.
4. The standalone results for the quarter / nine months ended December 31, 2020 are available on the the National Stock Exchange website (URL:www.nseindia.com) and on the Company's website (URL:www.impal.net).
5. Previous periods figures have been regrouped wherever necessary to conform to current period's classification.

For INDIA MOTOR PARTS & ACCESSORIES LIMITED



N. KRISHNAN
Managing Director
DIN: 00041381

Place:Chennai
Date: 12/02/2021

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UNAUDITED (CONSOLIDATED) FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER 2020

Rs in Lakhs

Particulars	Consolidated					
	Quarter Ended			Period Ended		Year Ended
	31-12-2020 Reviewed	30-09-2020 Reviewed	31-12-2019 Reviewed	31-12-2020 Reviewed	31-12-2019 Reviewed	31-03-2020 Audited
1 REVENUE FROM OPERATIONS						
Net Revenue from Operations	167,16.35	135,87.44	143,46.58	367,05.32	410,22.53	532,44.38
Other income	4,68.57	5,38.58	4,18.97	16,28.64	18,06.17	26,38.92
TOTAL REVENUE	171,84.92	141,26.02	147,65.55	383,33.96	428,28.70	558,83.30
2 EXPENSES						
(a) Cost of materials consumed	139,67.12	115,76.11	122,83.35	309,87.01	351,18.17	452,83.63
Purchase of stock-in-trade	138,36.62	117,05.58	127,72.00	288,86.69	350,72.33	459,19.55
Changes in inventories of finished goods & work-in-progress	1,30.50	(1,29.47)	(4,88.65)	21,00.32	45.84	(6,35.92)
(b) Employee benefits expense	6,30.98	6,48.91	6,13.11	18,96.60	18,72.59	25,78.26
(c) Finance Cost	-	-	-	2.51	-	-
(d) Depreciation and amortisation expense	22.46	22.49	27.18	67.26	78.60	1,07.06
(e) Other expenses	5,14.24	4,23.76	4,61.31	12,79.09	13,43.15	18,15.01
Total Expenses	151,34.80	126,71.27	133,84.95	342,32.47	384,12.51	497,83.96
3 Profit/(Loss) before exceptional items and tax (1-2)	20,50.12	14,54.75	13,80.60	41,01.49	44,16.19	60,99.34
4 Exceptional items	-	-	-	-	-	-
5 Profit/ (Loss) before tax (3+4)	20,50.12	14,54.75	13,80.60	41,01.49	44,16.19	60,99.34
6 Share of Profit / (Loss) from Associate	139.09	(57.44)	(0.40)	37.17	(21.45)	3.49
7 Less : Tax expense						
Current tax	473.18	252.50	2,86.39	7,54.35	7,81.70	10,55.07
Deferred tax	30.95	34.74	42.49	1,31.19	67.37	86.00
8 Profit after tax for the period	16,85.08	11,10.07	10,51.32	32,53.12	35,45.67	49,61.76
9 Profit attributable to Non-Controlling Interest	2.05	2.03	2.37	5.21	6.18	7.57
10 Profit attributable to Owner's equity	1,683.03	11,08.04	10,48.95	32,47.91	35,39.49	49,54.19
11 Other Comprehensive Income (net of tax)	194,38.29	(38,37.26)	42.28	230,57.40	18,52.00	(90,46.98)
12 Total Comprehensive Income for the period	211,23.37	(27,27.19)	10,93.60	263,10.52	53,97.67	(40,85.22)
13 Reserves (excluding Revaluation Reserves)						925,90.43
14 Paid-up equity share capital (of Face Value Rs.10/- each)	12,48.00	12,48.00	12,48.00	12,48.00	12,48.00	12,48.00
15 Earnings per share (of Rs. 10/- each)						
Basic & Diluted (not annualised):	13.50	8.89	8.42	26.07	28.41	39.76

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