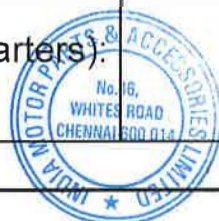


INDIA MOTOR PARTS & ACCESSORIES LIMITED
 Regd. & Admn. Office :46, Whites Road, Chennai 600 014
 CIN: L65991TN1954PLC000958 Website: www.impal.net E-MAIL ID: secy@impal.net
UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER 30 JUNE 2022

Particulars	Standalone			
	Quarter Ended			Year Ended
	30/06/2022	31/03/2022	30/06/2021	31/03/2022
	Reviewed	Audited	Reviewed	Audited
1 REVENUE FROM OPERATIONS				
Net Revenue from Operations	184.14	172.16	115.71	627.80
Other income	1.07	5.75	2.75	15.27
TOTAL INCOME	185.21	177.91	118.46	643.07
2 EXPENSES				
(a) Cost of materials consumed	155.11	139.11	97.14	522.05
Purchase of stock-in-trade	156.56	144.93	93.87	539.53
Changes in inventories of finished goods & work-in-progress	(1.45)	(5.82)	3.27	(17.48)
(b) Employee benefits expense	7.85	8.24	6.79	29.27
(c) Finance Cost	0.00	0.01	0.07	0.08
(d) Depreciation and amortisation expense	0.21	0.20	0.19	0.78
(e) Other expenses	5.44	5.09	3.45	19.58
Total Expenses	168.61	152.65	107.64	571.76
3 Profit/(Loss) before exceptional items and tax (1-2)	16.60	25.26	10.82	71.31
4 Exceptional items	-	-	-	-
5 Profit/ (Loss) before tax (3+4)	16.60	25.26	10.82	71.31
6 Less: Tax expense				
Current tax	5.04	5.30	3.62	16.89
Reversal of Tax Provision relating to earlier years (net)	-	(0.54)	-	(0.54)
Deferred tax	(2.74)	0.23	(2.53)	(1.85)
Total Tax Expense	2.30	4.99	1.09	14.50
7 Profit after tax for the period	14.30	20.27	9.73	56.81
8 Other Comprehensive Income				
Items that will not be reclassified to Profit or Loss				
a) Change in Fair Value of Equity instruments	(45.31)	(139.97)	(13.56)	(306.06)
b) Re-measurement (loss) / gains on defined benefit plans	0.10	0.33	0.10	0.70
c) Income tax effect on items that will not be reclassified to profit or loss	7.15	18.62	9.54	50.93
Other Comprehensive Income (net of tax)	(38.06)	(121.02)	(3.92)	(254.43)
9 Total Comprehensive Income for the period	(23.76)	(100.75)	5.81	(197.62)
10 Reserves (excluding Revaluation Reserves)				1210.04
11 Paid-up equity share capital (of Face Value Rs.10/- each)	12.48	12.48	12.48	12.48
12 Earnings per share (of Rs. 10/- each)				
Basic & Diluted in Rupees (not annualised for quarters)	11.46	16.24	7.80	45.52



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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER 30 JUNE 2022

Notes:

1. The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".
2. The above standalone financial results of the Company have been prepared in accordance with Companies Act, 2013 read with relevant rules and accounting standards.
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 August 12, 2022. The results have been reviewed by the Statutory Auditors of the Company.
4. The standalone results for the quarter ended June 30, 2022 are available on the National Stock Exchange website (URL:www.nseindia.com) and on the Company's website (URL:www.impal.net).
5. Previous year's /periods' figures have been regrouped wherever necessary to conform to current year's/ period's classification.

For INDIA MOTOR PARTS & ACCESSORIES LIMITED



A handwritten signature in blue ink, appearing to be "N. Krishnan", written over a horizontal line.

N. KRISHNAN
Managing Director
DIN: 00041381

Place: Chennai
Date: 12/08/2022

INDIA MOTOR PARTS & ACCESSORIES LIMITED
 Regd. & Admn. Office :46, Whites Road, Chennai 600 014
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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER 30 JUNE 2022

Rs in Crores

	Particulars	Consolidated			
		Quarter Ended			Year Ended
		30-06-2022	31-03-2022	30-06-2021	31/03/2022
	Reviewed	Audited	Reviewed	Audited	
1	REVENUE FROM OPERATIONS				
	Net Revenue from Operations	189.42	176.94	119.25	646.09
	Other income	1.06	5.73	2.79	14.88
	TOTAL INCOME	190.48	182.67	122.04	660.97
2	EXPENSES				
	(a) Cost of materials consumed	159.77	143.02	100.09	537.78
	Purchase of stock-in-trade	161.51	148.98	96.87	555.65
	Changes in inventories of finished goods & work-in-progress	(1.74)	(5.96)	3.22	(17.88)
	(b) Employee benefits expense	7.98	8.40	6.89	29.79
	(c) Finance Cost	0.00	0.01	0.07	0.08
	(d) Depreciation and amortisation expense	0.21	0.20	0.20	0.81
	(e) Other expenses	5.57	5.27	3.55	20.10
	Total Expenses	173.53	156.90	110.80	588.55
3	Profit/(Loss) before exceptional items and tax (1-2)	16.95	25.77	11.24	72.42
4	Exceptional items	0.00	0.00	0.00	0.00
5	Profit/ (Loss) before tax (3+4)	16.95	25.77	11.24	72.42
6	Less : Tax expense				
	Current tax	5.13	5.42	3.73	17.31
	Reversal of Tax Provision relating to earlier years (net)	0.00	(0.53)	0.00	(0.53)
	Deferred tax	(2.74)	0.23	(2.53)	(1.85)
	Total Tax Expense	2.39	5.12	1.20	14.93
7	Add: Share of Profit / (Loss) from Associate	1.00	1.63	(0.09)	3.38
8	Profit after tax for the period	15.56	22.28	9.95	60.87
9	Other Comprehensive Income				
	(i) Item that will not be reclassified to Profit or Loss				
	a) Change in Fair Value of Equity instruments	(45.31)	(139.97)	(13.56)	(306.06)
	b) Re-measurement (loss) / gain on defined benefit plans	0.10	0.33	0.10	0.70
	c) Income tax effect on items that will not be reclassified to profit or loss	7.15	18.62	9.54	50.93
	Share of Other Comprehensive Income(net of tax) - Associate	-	0.22	-	0.22
	Other Comprehensive Income (net of tax)	(38.06)	(120.80)	(3.92)	(254.21)
10	Total Comprehensive Income for the period	(22.50)	(98.52)	6.03	(193.34)
11	Net Profit attributable to				
	Shareholders of the Company	15.53	22.24	9.92	60.75
	Non-Controlling Interest	0.03	0.04	0.03	0.12
12	Other Comprehensive Income attributable to				
	Shareholders of the Company	(38.06)	(120.80)	(3.92)	(254.21)
	Non-Controlling Interest	-	-	-	-
13	Total Comprehensive Income attributable to				
	Shareholders of the Company	(22.53)	(98.56)	6.00	(193.46)
	Non-Controlling Interest	0.03	0.04	0.03	0.12
14	Reserves (excluding Revaluation Reserves)				12,21.55
15	Paid-up equity share capital (of Face Value Rs.10/- each)	12.48	12.48	12.48	12.48
16	Earnings per share (of Rs. 10/- each)				
	Basic & Diluted in Rupees (not annualised for quarters):	12.44	17.82	7.95	48.68



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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER 30 JUNE 2022

Notes:

1. The Group operates in only one segment, namely "Sale and Distribution of Automotive spares".
2. The above consolidated financial results of the Company have been prepared in accordance with Companies Act, 2013 read with relevant rules and accounting standards.
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4. The consolidated results for the quarter ended June 30, 2022 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 year's /periods' figures have been regrouped wherever necessary to conform to current year's/ period's

For INDIA MOTOR PARTS & ACCESSORIES LIMITED




N. KRISHNAN
Managing Director
DIN: 00041381

Place: Chennai
Date: 12/08/2022