

**INDIA MOTOR PARTS AND ACCESSORIES LIMITED**

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**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2018**

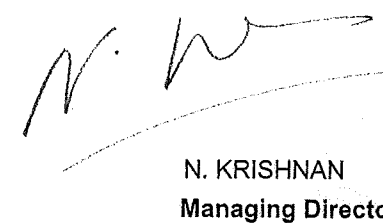
Particulars	Rs. in LAKHS					
	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2018	30/09/2018	31/12/2017	31/12/2018	31/12/2017	31/03/2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 REVENUE FROM OPERATIONS</b>						
Net Revenue from Operations	13056.62	12211.59	13120.05	38078.89	34953.64	47550.79
Other income	319.86	439.10	132.08	1033.35	746.74	935.23
<b>TOTAL REVENUE</b>	<b>13376.48</b>	<b>12650.69</b>	<b>13252.13</b>	<b>39112.24</b>	<b>35700.38</b>	<b>48486.02</b>
<b>2 EXPENSES</b>						
(a) Cost of materials consumed	11083.85	10324.02	11135.39	32395.49	30007.56	40352.27
Purchase of stock-in-trade	11405.25	10371.49	12014.37	32678.98	30685.75	41112.56
Changes in inventories of finished goods & work-in-progress	(321.40)	(47.47)	(878.98)	(283.49)	(678.19)	(760.29)
(b) Employee benefits expense	558.37	553.44	493.36	1655.28	1487.74	2033.39
(c) Depreciation and amortisation expense	24.24	22.00	24.15	68.24	64.15	87.19
(d) Other expenses	424.41	397.35	426.66	1250.38	1167.54	1647.99
<b>Total Expenses</b>	<b>12090.87</b>	<b>11296.81</b>	<b>12079.56</b>	<b>35369.39</b>	<b>32726.99</b>	<b>44120.84</b>
<b>3 Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>1285.61</b>	<b>1353.88</b>	<b>1172.57</b>	<b>3742.85</b>	<b>2973.39</b>	<b>4365.18</b>
<b>4 Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>5 Profit/ (Loss) before tax (3+4)</b>	<b>1285.61</b>	<b>1353.88</b>	<b>1172.57</b>	<b>3742.85</b>	<b>2973.39</b>	<b>4365.18</b>
<b>6 Tax expense</b>						
Current tax	389.40	382.40	375.05	1124.48	881.79	1330.95
Deferred tax	7.55	(39.08)	9.25	(22.53)	12.75	(72.51)
<b>7 Net Profit / (Loss) for the period</b>	<b>888.66</b>	<b>1010.56</b>	<b>788.27</b>	<b>2640.90</b>	<b>2078.85</b>	<b>3106.74</b>
<b>8 Other Comprehensive Income</b>						
Items not reclassified to profit & loss:						
Movement in Fair Value of Non Current Equity Investments	(2357.08)	(2982.01)	5481.63	(12983.88)	7530.26	10615.61
<b>9 Total Comprehensive Income for the period</b>	<b>(1468.42)</b>	<b>(1971.45)</b>	<b>6269.90</b>	<b>(10342.98)</b>	<b>9609.11</b>	<b>13722.35</b>
<b>10 Paid-up equity share capital(of Face Value Rs.10/- each)</b>	<b>832.00</b>	<b>832.00</b>	<b>831.96</b>	<b>832.00</b>	<b>831.96</b>	<b>831.96</b>
<b>11 Reserves excluding Revaluation Reserve</b>						<b>87024.19</b>
<b>12 Earnings per share (of Rs. 10/- each) (not annualised):</b>						
<b>Basic &amp; Diluted (in Rupees)</b>	<b>10.68</b>	<b>12.15</b>	<b>9.47</b>	<b>31.74</b>	<b>24.99</b>	<b>37.34</b>



**Notes:**

- 1 The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".
- 2 The above financial results were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 07<sup>th</sup> February 2019. The Statutory Auditors have carried out a limited review for the quarter and nine months ended 31<sup>st</sup> December 2018.
- 3 The financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 prescribed under section 133 of the Companies Act, 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 and SEBI Circular dated 5th July 2016.
- 4 Consequent to the applicability of Goods and Service Tax (GST) w.e.f 01.07.2017, turnover for the nine months ended December 31, 2018 is shown net of GST. Had the previously reported turnover been shown net of Excise Duty and Sales Tax, comparative turnover for the corresponding nine months ended 31.12.2017 would have been as under:
- | Particulars     | Rs in Crores               |   |
|-----------------|----------------------------|---|
|                 | Nine months Ended          |   |
|                 | 31.12.2018<br>(net of GST) | 31.12.2017<br>(excluding Excise Duty & Sales Tax) |
| <b>Turnover</b> | <b>379.79</b>              | <b>332.83</b>                                     |
- 5 The Ministry of Corporate Affairs (MCA), on 28th March 2018, notified Ind AS 115 "Revenue from Contracts with Customers" as part of the Companies (Indian Accounting Standards) Amendment Rules, 2018. The new standard is adopted for accounting periods beginning on or after April 1, 2018.
- 6 Previous period's figures have been regrouped / reclassified wherever necessary to conform to this period's classification.

Chennai  
Date: 07-02-2019



N. KRISHNAN  
Managing Director