

**INDIA MOTOR PARTS AND 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 AND HALF YEAR ENDED 30TH SEPTEMBER 2018**

Particulars	Rs in LAKHS					
	Quarter Ended			Half Year Ended		Year Ended
	30/09/2018	30/06/2018	30/09/2017	30/09/2018	30/09/2017	31/03/2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1 REVENUE FROM OPERATIONS</b>						
Net Revenue from Operations	12211.59	12810.68	9452.27	25022.27	21833.59	47550.79
Other income	439.10	274.39	405.94	713.49	614.66	935.23
<b>TOTAL REVENUE</b>	<b>12650.69</b>	<b>13085.07</b>	<b>9858.21</b>	<b>25735.76</b>	<b>22448.25</b>	<b>48486.02</b>
<b>2 EXPENSES</b>						
(a) Cost of materials consumed	10324.02	10987.62	8057.28	21311.64	18872.17	40352.27
Purchase of stock-in-trade	10371.49	10902.24	8454.12	21273.73	18671.38	41112.56
Changes in inventories of finished goods & work-in-progress	(47.47)	85.38	(396.84)	37.91	200.79	(760.29)
(b) Employee benefits expense	553.44	543.47	506.92	1096.91	994.39	2033.39
(c) Depreciation and amortisation expense	22.00	22.00	20.00	44.00	40.00	87.19
(d) Other expenses	397.35	428.62	357.95	825.97	740.87	1647.99
<b>Total Expenses</b>	<b>11296.81</b>	<b>11981.71</b>	<b>8942.15</b>	<b>23278.52</b>	<b>20647.43</b>	<b>44120.84</b>
<b>3 Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>1353.88</b>	<b>1103.36</b>	<b>916.06</b>	<b>2457.24</b>	<b>1800.82</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>1353.88</b>	<b>1103.36</b>	<b>916.06</b>	<b>2457.24</b>	<b>1800.82</b>	<b>4365.18</b>
<b>6 Tax expense</b>						
Current tax	382.40	352.68	253.00	735.08	506.74	1330.95
Deferred tax	(39.08)	9.00	(19.44)	(30.08)	3.50	(72.51)
<b>7 Net Profit / (Loss) for the period</b>	<b>1010.56</b>	<b>741.68</b>	<b>682.51</b>	<b>1752.24</b>	<b>1290.58</b>	<b>3106.74</b>
<b>8 Other Comprehensive Income</b>						
(a) Items not reclassified to profit & loss:						
Movement in Fair Value of Non Current Equity Investments	(2982.01)	(7644.79)	2238.55	(10626.80)	2048.63	10615.61
(b) Income tax relating to above	0.00	0.00	0.00	0.00	0.00	0.00
<b>Other Comprehensive Income (a) - (b)</b>	<b>(2982.01)</b>	<b>(7644.79)</b>	<b>2238.55</b>	<b>(10626.80)</b>	<b>2048.63</b>	<b>10615.61</b>
<b>9 Total Comprehensive Income for the period</b>	<b>(1971.45)</b>	<b>(6903.11)</b>	<b>2921.05</b>	<b>(8874.56)</b>	<b>3339.21</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>						
Basic & Diluted	12.15	8.91	8.20	21.06	15.51	37.34

**INDIA MOTOR PARTS AND ACCESSORIES LIMITED**  
**Standalone Statement of Assets and Liabilities**

Rs in Lakhs

Particulars	As at 30.09.2018	As at 31.03.2018
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant and Equipment	1250.03	1257.19
(b) Capital work-in-progress	73.14	28.49
(c) Other Intangible Assets	52.02	66.34
(d) Financial Assets		
(i) Investments	57914.92	68541.67
(ii) Others - Unsecured Advances	86.41	84.01
<b>Sub-total Non-Current Assets</b>	<b>59376.52</b>	<b>69977.70</b>
<b>2 Current assets</b>		
(a) Inventories	5063.78	5120.14
(b) Financial Assets		
(i) Current Investments	11797.89	10828.54
(ii) Trade Receivables	7220.22	6567.78
(iii) Cash and cash equivalents	2028.92	2266.52
(iv) Others	80.91	363.32
(c) Current tax Assets (Net)	46.48	40.14
(d) Other Current Assets	24.12	20.71
<b>Sub total Current Assets</b>	<b>26262.32</b>	<b>25207.15</b>
<b>TOTAL - ASSETS</b>	<b>85638.84</b>	<b>95184.85</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	832.00	831.96
(b) Other Equity	77046.27	87024.19
<b>Sub total -Equity</b>	<b>77878.27</b>	<b>87856.15</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings		
(ii) Other financial liabilities		
(b) Provisions	55.88	49.88
(c) Deferred tax liabilities (Net)	599.40	629.47
<b>Sub-total Non-Current Liabilities</b>	<b>655.28</b>	<b>679.35</b>
<b>2 Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	1536.82	1926.50
(ii) Trade payables	4952.00	4103.24
(iii) Other financial liabilities		
(b) Other Current Liabilities	616.47	619.61
(c) Provisions		
(d) Current Tax Liabilities (Net)		
<b>Sub- total Current Liabilities</b>	<b>7105.29</b>	<b>6649.35</b>
<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>85638.84</b>	<b>95184.85</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 14th November 2018. The Statutory Auditors have carried out a limited review for the quarter and half year ended 30th September 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 half year ended September 30, 2018 is shown net of Goods and Service Tax (GST). Had the previously reported turnover been shown net of Excise Duty and Sales Tax, comparative turnover for the corresponding half year ended 30.09.2017 would have been as under.

	Particulars	Rs in Crores Half Year Ended	
		30.09.2018 (net of GST)	30.09.2017 (excluding Excise Duty & Sales Tax)
	Turnover	249.55	201.84

5. Previous period's figures have been regrouped / reclassified wherever necessary to conform to this period's classification.

Place: Chennai  
Date: 14.11.2018



N. KRISHNAN  
Managing Director