

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 AND NINE MONTHS ENDED 31ST DECEMBER 2019

Particulars	Standalone						Rs in Lakhs
	Quarter Ended			Nine Months Ended		Year Ended	
	31/12/2019	30/09/2019	31/12/2018	31/12/2019	31/12/2018	31/03/2019	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
1 REVENUE FROM OPERATIONS							
Net Revenue from Operations	13920.50	12165.82	13056.62	39946.78	38078.89	51154.68	
Other income	416.64	987.66	319.86	1808.41	1033.35	1564.14	
TOTAL REVENUE	14337.14	13153.48	13376.48	41755.19	39112.24	52718.82	
2 EXPENSES							
(a) Cost of materials consumed	11907.95	10335.73	11083.85	34181.46	32395.49	42946.70	
Purchase of stock-in-trade	12412.74	9819.33	11405.25	34179.73	32678.98	43393.49	
Changes in inventories of finished goods & work-in-progress	(504.79)	516.40	(321.40)	1.73	(283.49)	(446.79)	
(b) Employee benefits expense	603.35	595.65	558.37	1843.48	1655.28	2278.90	
(c) Depreciation and amortisation expense	25.88	24.57	24.24	74.70	68.24	92.81	
(d) Other expenses	454.27	446.41	424.41	1317.51	1250.38	1691.48	
Total Expenses	12991.45	11402.36	12090.87	37417.15	35369.39	47009.89	
3 Profit/(Loss) before exceptional items and tax (1-2)	1345.69	1751.12	1285.61	4338.04	3742.85	5708.93	
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00	
5 Profit/ (Loss) before tax (3+4)	1345.69	1751.12	1285.61	4338.04	3742.85	5708.93	
6 Tax expense							
Current tax	275.27	149.80	389.40	757.88	1124.48	1668.61	
Deferred tax	42.49	10.58	7.55	67.37	(22.53)	(0.60)	
7 Profit after tax for the period	1027.93	1590.74	888.66	3512.79	2640.90	4040.92	
8 Other Comprehensive Income (net of tax)	42.28	(1450.11)	(2357.08)	1852.00	(12983.88)	10193.60	
9 Total Comprehensive Income for the period	1070.21	140.63	(1468.42)	5364.79	(10342.98)	14234.52	
10 Reserves (excluding Revaluation Reserves)						100155.39	
11 Paid-up equity share capital (of Face Value Rs.10/- each) * Pre Bonus	1248.00	832.00 *	832.00 *	1248.00	832.00 *	832.00 *	
12 Earnings per share (of Rs. 10/- each) (not annualised):							
Basic & Diluted	8.24	12.75 **	7.12 **	28.15	21.16 **	32.38 **	

** Adjusted for Bonus Issue

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UNAUDITED (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019

Notes:

1 The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".

2 The above Standalone financial results were reviewed and recommended by the Audit Committee and thereafter approved by the Board of Directors at their meeting held on 13th February 2020. These have been prepared in accordance with Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with relevant rules thereunder.

3 The Statutory Auditors of the Company have carried out a limited review of the financial results for the quarter/nine months ended December 31, 2019.

4 The applicable Corporate Tax Rate for your Company upto the year ending 31st March 2019 was 34.94% including Cess, Surcharges etc. Government of India vide notification dated 20th September 2019, has given the option to domestic companies to pay corporate income tax at 22% plus applicable surcharge and cess which works out to 25.17%. The Company has exercised this option.

5 Previous periods figures have been regrouped wherever necessary to conform to current period's classification.

Chennai

Date: 13-02-2020


N. KRISHNAN

Managing Director

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UNAUDITED (CONSOLIDATED) FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER 2019

Particulars	Consolidated					Rs in Lakhs
	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2019	30/09/2019	31/12/2018	31/12/2019	31/12/2018	31/03/2019
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 REVENUE FROM OPERATIONS						
Net Revenue from Operations	14346.58	12445.18	13397.48	41022.53	38980.24	52420.12
Other income	418.97	981.62	319.88	1806.17	1035.70	1559.80
TOTAL REVENUE	14765.55	13426.80	13717.36	42828.70	40015.94	53979.92
2 EXPENSES						
(a) Cost of materials consumed	12283.35	10585.23	11381.43	35118.17	33178.89	44018.80
Purchase of stock-in-trade	12772.00	10057.23	11716.26	35072.33	33478.96	44487.63
Changes in inventories of finished goods & work-in-progress	(488.65)	528.00	(334.83)	45.84	(300.07)	(468.83)
(b) Employee benefits expense	613.11	605.54	568.78	1872.59	1683.01	2312.71
(c) Depreciation and amortisation expense	27.18	25.87	25.54	78.60	72.14	98.01
(d) Other expenses	461.31	458.41	438.54	1343.15	1279.34	1726.79
Total Expenses	13384.95	11675.05	12414.29	38412.51	36213.38	48156.31
3 Profit/(Loss) before exceptional items and tax (1-2)	1380.60	1751.75	1303.07	4416.19	3802.56	5823.61
4 Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
5 Profit/ (Loss) before tax (3+4)	1380.60	1751.75	1303.07	4416.19	3802.56	5823.61
6 Share of Profit from Associate	(0.40)	(13.99)	0.15	(21.45)	14.04	17.43
7 Tax expense						
Current tax	286.39	150.78	397.57	781.70	1143.50	1701.00
Deferred tax	42.49	10.58	7.55	67.37	(22.53)	(1.10)
8 Profit after tax for the period	1051.32	1576.40	898.10	3545.67	2695.63	4141.14
9 Profit attributable to Non-Controlling Interest	2.37	0.72	0.92	6.18	4.06	9.28
10 Profit attributable to Owner's equity	1048.95	1575.68	897.18	3539.49	2691.57	4131.86
11 Other Comprehensive Income (net of tax)	42.28	(1450.11)	(2357.08)	1852.00	(12983.88)	10193.60
12 Total Comprehensive Income for the period	1093.60	126.29	(1458.98)	5397.67	(10288.25)	14334.74
13 Reserves (excluding Revaluation Reserves)						100409.19
14 Paid-up equity share capital (of Face Value Rs.10/- each) * Pre Bonus	1248.00	832.00 *	832.00 *	1248.00	832.00 *	832.00 *
15 Earnings per share (of Rs. 10/- each) (not annualised):						
Basic & Diluted **	8.42	12.63 **	7.20 **	28.41	21.60 **	33.18 **

** Adjusted for Bonus Issue

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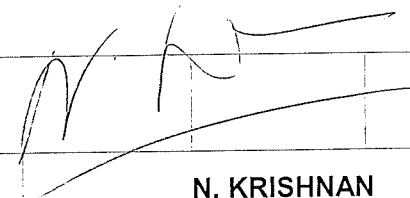
3 The Statutory Auditors of the Company have carried out a limited review of the financial results for the quarter/nine months ended December 31, 2019. However, the consolidated figures for the quarter / nine months ended December 31, 2018 were not subject to limited review. Management has exercised due diligence to ensure that financial results provide a true and fair view of its affairs.

4 The applicable Corporate Tax Rate for your Company upto the year ending 31st March 2019 was 34.94% including Cess, Surcharges etc. Government of India vide notification dated 20th September 2019, has given the option to domestic companies to pay corporate income tax at 22% plus applicable surcharge and cess which works out to 25.17%. The Company has exercised this option.

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