

**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 ENDED 30TH JUNE 2020**

Particulars	Standalone			Rs in Lakhs
	Quarter Ended			Year Ended
	30/06/2020	31/03/2020	30/06/2019	31/03/2020
	Reviewed	Audited	Reviewed	Audited
<b>1 REVENUE FROM OPERATIONS</b>				
Net Revenue from Operations	62,17.89	119,11.19	138,60.46	518,57.97
Other income	6,19.73	8,30.56	4,04.11	26,38.97
<b>TOTAL REVENUE</b>	<b>68,37.62</b>	<b>127,41.75</b>	<b>142,64.57</b>	<b>544,96.94</b>
<b>2 EXPENSES</b>				
( a ) Cost of materials consumed	52,88.88	98,97.27	119,37.78	440,78.73
Purchase of stock-in-trade	32,15.38	105,64.71	119,47.66	447,44.44
Changes in inventories of finished goods & work-in-progress	20,73.50	(6,67.44)	(9.88)	(6,65.71)
(b) Employee benefits expense	6,07.28	6,95.78	6,44.48	25,39.26
( c ) Finance Costs	2.51	0.00	0.00	0.00
(d) Depreciation and amortisation expense	21.06	27.46	24.25	1,02.16
(e) Other expenses	3,36.08	4,57.51	4,16.83	17,75.02
<b>Total Expenses</b>	<b>62,55.81</b>	<b>110,78.02</b>	<b>130,23.34</b>	<b>484,95.17</b>
<b>3 Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>5,81.81</b>	<b>16,63.73</b>	<b>12,41.23</b>	<b>60,01.77</b>
<b>4 Exceptional items</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>5,81.81</b>	<b>16,63.73</b>	<b>12,41.23</b>	<b>60,01.77</b>
<b>6 Tax expense</b>				
Current tax	25.19	267.33	332.81	1025.21
Deferred tax	65.50	19.13	14.30	86.50
<b>7 Net Profit / (Loss) for the period</b>	<b>4,91.12</b>	<b>13,77.27</b>	<b>8,94.12</b>	<b>48,90.06</b>
<b>8 Other Comprehensive Income (net of tax)</b>	<b>74,56.37</b>	<b>(108,98.98)</b>	<b>32,59.83</b>	<b>(90,46.98)</b>
<b>9 Total Comprehensive Income for the period</b>	<b>79,47.49</b>	<b>(95,21.71)</b>	<b>41,53.95</b>	<b>(41,56.92)</b>
<b>10 Reserves (excluding Revaluation Reserves)</b>				<b>922,72.50</b>
<b>11 Paid-up equity share capital (of Face Value Rs.10/- each)</b>	<b>12,48.00</b>	<b>12,48.00</b>	<b>8,32.00 *</b>	<b>12,48.00</b>
* Pre Bonus				
<b>12 Earnings per share (of Rs. 10/- each) (not annualised):</b>				
Basic & Diluted	3.94	11.04	7.16 **	39.18
** Adjusted for Bonus Issue				

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**Unaudited Standalone Financial Results for the Quarter Ended 30<sup>th</sup> June 2020**

**Notes :**

**Standalone:**

1. The above Standalone financial results of the Company 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.
2. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20<sup>th</sup> August 2020.
3. The Statutory Auditors of the Company have carried out a limited review of the Standalone figures, for the quarter ended 30<sup>th</sup> June 2020.
4. Lock down imposed by Central and State Governments on account of Covid-19 has affected Company's operations across the country. The staggered lock down is still continuing in many parts of the country. Management has taken note of the impact arising from Covid pandemic in preparation of these financials and there will not be any material effect on the carrying value of the assets and liabilities of the company and its ability to continue as a Going Concern.
5. Other expenses (Sl.No.2, e) include an expenditure of Rs.100 Lakhs, being our CSR obligation for the full fiscal year 2020-21.
6. The figures for the quarter ended 31<sup>st</sup> March 2020 are the balancing figures between audited numbers for the respective financial year and year to date numbers up to the third quarter of the relevant financial year.
7. Previous period's figures have been regrouped wherever necessary to conform to current period's classification.

Place : Chennai

Date : 20/08/2020



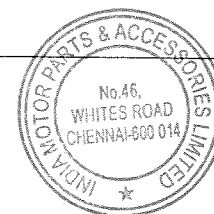
  
N KRISHNAN

Managing Director

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## UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2020

Particulars	Consolidated				Rs in Lakhs
	Quarter Ended			Year Ended	
	30/06/2020	31/03/2020	30/06/2019	31/03/2020	
	Reviewed	Audited	Reviewed	Audited	
<b>1 REVENUE FROM OPERATIONS</b>					
Net Revenue from Operations	64,01.53	122,21.85	142,30.77	532,44.38	
Other income	6,21.49	8,32.75	4,05.58	26,38.92	
<b>TOTAL REVENUE</b>	<b>70,23.02</b>	<b>130,54.59</b>	<b>146,36.35</b>	<b>558,83.30</b>	
<b>2 EXPENSES</b>					
(a) Cost of materials consumed	54,43.78	101,65.46	122,49.59	452,83.63	
Purchase of stock-in-trade	33,44.49	108,47.22	122,43.10	459,19.55	
Changes in inventories of finished goods & work-in-progress	20,99.29	(6,81.76)	6.49	(6,35.92)	
(b) Employee benefits expense	6,16.71	7,05.67	6,53.94	25,78.26	
(c) Finance Costs	2.51	0.00	0.00	0.00	
(d) Depreciation and amortisation expense	22.31	28.46	25.55	1,07.06	
(e) Other expenses	3,41.09	4,71.86	4,23.43	18,15.01	
<b>Total Expenses</b>	<b>64,26.40</b>	<b>113,71.45</b>	<b>133,52.51</b>	<b>497,83.96</b>	
<b>3 Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>5,96.62</b>	<b>16,83.14</b>	<b>12,83.84</b>	<b>60,99.34</b>	
<b>4 Exceptional items</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>5,96.62</b>	<b>16,83.14</b>	<b>12,83.84</b>	<b>60,99.34</b>	
<b>6 Share of Profit from Associate</b>	<b>(44.48)</b>	<b>24.94</b>	<b>(7.06)</b>	<b>3.49</b>	
<b>7 Tax expense</b>					
Current tax	28.67	2,73.37	3,44.53	10,55.07	
Deferred tax	65.50	18.63	14.30	86.00	
<b>8 Net Profit / (Loss) for the period</b>	<b>4,57.97</b>	<b>14,16.08</b>	<b>9,17.95</b>	<b>49,61.76</b>	
<b>9 Profit attributable to Non-Controlling Interest</b>	<b>1.13</b>	<b>1.39</b>	<b>3.09</b>	<b>7.57</b>	
<b>10 Profit attributable to Owner's equity</b>	<b>4,56.84</b>	<b>14,14.69</b>	<b>9,14.86</b>	<b>49,54.19</b>	
<b>11 Other Comprehensive Income (net of tax)</b>	<b>74,56.37</b>	<b>(108,98.98)</b>	<b>32,59.83</b>	<b>(90,46.98)</b>	
<b>12 Total Comprehensive Income for the period</b>	<b>79,14.34</b>	<b>(94,82.90)</b>	<b>41,77.78</b>	<b>(40,85.22)</b>	
<b>13 Reserves (excluding Revaluation Reserves)</b>				<b>925,90.43</b>	
<b>14 Paid-up equity share capital (of Face Value Rs.10/- each) * Pre Bonus</b>	<b>12,48.00</b>	<b>12,48.00</b>	<b>8,32.00 *</b>	<b>12,48.00</b>	
<b>15 Earnings per share (of Rs. 10/- each) (not annualised):</b>					
Basic & Diluted	3.67	11.35	7.36 **	39.76	
** Adjusted for Bonus Issue					

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**Unaudited Consolidated Financial Results for the Quarter Ended 30<sup>th</sup> June 2020**

**Notes :**

**Consolidated :**

1. The above Consolidated financial results of the Company 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.
2. The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 20<sup>th</sup> August 2020.
3. The Statutory Auditors of the Company have carried out a limited review of the consolidated figures, for the quarter ended 30<sup>th</sup> June 2020
4. Lock down imposed by Central and State Governments on account of Covid-19 has affected Company's operations across the country. The staggered lock down is still continuing in many parts of the country. Management has taken note of the impact arising from Covid pandemic in preparation of these financials and there will not be any material effect on the carrying value of the assets and liabilities of the company and its ability to continue as a Going Concern.
5. Other expenses (Sl.No.2, e) include an expenditure of Rs.100 Lakhs, being our CSR obligation for the full fiscal year 2020-21.
6. The figures for the quarter ended 31<sup>st</sup> March 2020 are the balancing figures between audited numbers for the respective financial year and year to date numbers up to the third quarter of the relevant financial year.
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Place : Chennai

Date : 20/08/2020



  
N KRISHNAN

Managing Director