

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 SEPARATE (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2021

Rs in Crores

Particulars	Separate (Standalone)			
	Quarter Ended			Year Ended
	30-06-2021 Reviewed	31-03-2021 Audited	30-06-2020 Reviewed	31-03-2021 Audited
1 REVENUE FROM OPERATIONS				
Net Revenue from Operations	✓ 115.71	160.56	62.18	517.82
Other income	✓ 2.75	6.10	6.20	22.30
TOTAL REVENUE	118.46	166.66	68.38	540.12
2 EXPENSES				
(a) Cost of materials consumed	97.14	128.89	52.89	430.27
Purchase of stock-in-trade	93.87	138.15	32.15	418.69
Changes in inventories of finished goods & work-in-progress	3.27	(9.26)	20.74	11.58
(b) Employee benefits expense	6.79	7.17	6.07	25.84
(c) Finance Cost	0.07	0.00	0.03	0.02
(d) Depreciation and amortisation expense	0.19	0.21	0.21	0.85
(e) Other expenses	3.45	5.22	3.36	17.65
Total Expenses	107.64	141.49	62.56	474.63
3 Profit/(Loss) before exceptional items and tax (1-2)	✓ 10.82	25.17	5.82	65.49
4 Exceptional items	-	-	-	-
5 Profit/ (Loss) before tax (3+4)	10.82	25.17	5.82	65.49
6 Less: Tax expense				
Current tax	3.62	5.33	0.25	12.70
Deferred tax	(2.53)	1.19	0.66	2.51
Total Tax Expense	1.09	6.52	0.91	15.21
7 Profit after tax for the period	9.73	18.65	4.91	50.28
8 Other Comprehensive Income				
Items that will not be reclassified to Profit or Loss				
a) Change in Fair Value of Equity instruments	✓ (13.56)	244.58	75.02	490.62
b) Re-measurement (loss) / gains on defined benefit plans	0.10	0.20	-	0.10
c) Income tax effect on items that will not be reclassified to profit or loss	9.54	(28.23)	(0.46)	(43.59)
Other Comprehensive Income (net of tax)	(3.92)	216.55	74.56	447.13
9 Total Comprehensive Income for the period	✓ 5.81	235.20	79.47	497.41
10 Reserves (excluding Revaluation Reserves)				1420.14
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):	7.80	14.94	3.94	40.28



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UNAUDITED SEPARATE (STANDALONE) FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2021

Notes:

1. The spread of COVID-19 has impacted our operations in the current quarter with lockdowns in several places. Assessment of impact due to COVID -19 is a continuous process. Management has analysed the possible impact arising from COVID -19 pandemic in preparation of these financial results, believes that there is no material effect on the carrying values of the assets and liabilities of the Company on the reporting date and there is no change in its ability to continue as a Going Concern.
2. The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".
3. These standalone financial results have been prepared in accordance with the Indian Accounting Standards ("Ind AS") prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
4. 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 13, 2021. The results have been reviewed by the Statutory Auditors of the Company.
5. The standalone results for the quarter ended June 30, 2021 are available on the National Stock Exchange website (URL:www.nseindia.com) and on the Company's website (URL:www.impal.net).
6. The figures for the quarter ended 31-03-2021 are the balancing figures between the Audited figures for the full financial year and the published unaudited year to date figures up to the third quarter.
7. 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



Place: Chennai
Date: 13/08/2021

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N. KRISHNAN
Managing Director
DIN: 00041381

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UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 2021

Rs in Crores

Particulars	Consolidated			
	Quarter Ended			Period Ended
	30-06-2021	31-03-2021	30-06-2020	31-03-2021
	Reviewed	Audited	Reviewed	Audited
1 REVENUE FROM OPERATIONS				
Net Revenue from Operations	✓ 119.25	164.47	64.02	531.53
Other income	✓ 2.79	6.15	6.21	22.43
TOTAL REVENUE	122.04	170.62	70.23	553.96
2 EXPENSES				
(a) Cost of materials consumed	100.09	132.16	54.43	442.01
Purchase of stock-in-trade	96.87	141.30	33.44	430.17
Changes in inventories of finished goods & work-in-progress	3.22	(9.16)	20.99	11.84
(b) Employee benefits expense	6.89	7.27	6.17	26.23
(c) Finance Cost	0.07	0.00	0.03	0.03
(d) Depreciation and amortisation expense	0.20	0.22	0.22	0.89
(e) Other expenses	3.55	5.31	3.41	18.10
Total Expenses	✓ 110.80	144.94	64.26	487.26
3 Profit/(Loss) before exceptional items and tax (1-2)	✓ 11.24	25.68	5.97	66.70
4 Exceptional items	-	-	-	-
5 Profit/ (Loss) before tax (3+4)	✓ 11.24	25.68	5.97	66.70
6 Share of Profit / (Loss) from Associate	(0.09)	1.40	(0.44)	1.78
7 Less : Tax expense				
Current tax	3.73	5.45	0.29	13.00
Deferred tax	(2.53)	1.20	0.66	2.51
Total Tax Expense	1.20	6.65	0.95	15.51
8 Profit after tax for the period	✓ 9.95	20.43	4.58	52.97
9 Other Comprehensive Income				
<u>(i) Item that will not be reclassified to Profit or Loss</u>				
a) Change in Fair Value of Equity instruments	(13.56)	244.58	75.02	490.62
b) Re-measurement (loss) / gain on defined benefit plans	0.10	0.20	-	0.10
c) Income tax effect on items that will not be reclassified to profit or loss	9.54	(28.23)	(0.46)	(43.59)
Other Comprehensive Income (net of tax)	(3.92)	216.55	74.56	447.13
10 Total Comprehensive Income for the period	✓ 6.03	236.98	79.14	500.10
11 Net Profit attributable to				
Shareholders of the Company	9.92	20.40	4.57	52.89
Non-Controlling Interest	0.03	0.03	0.01	0.08
12 Other Comprehensive Income attributable to				
Shareholders of the Company	(3.92)	216.55	74.56	447.13
Non-Controlling Interest	-	-	-	-
13 Total Comprehensive Income attributable to				
Shareholders of the Company	6.00	236.95	79.13	500.02
Non-Controlling Interest	0.03	0.03	0.01	0.08
14 Reserves (excluding Revaluation Reserves)				1428.50
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):	✓ 7.95	16.37	3.67	42.44



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For INDIA MOTOR PARTS & ACCESSORIES LIMITED



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N. KRISHNAN
Managing Director
DIN: 00041381

Place: Chennai
Date: 13/08/2021