

INDIA MOTOR PARTS & ACCESSORIES LIMITED

REGD. OFFICE : 46, WHITES ROAD, CHENNAI - 600 014.

SECY/NSE/10/2018-19/ 09.08.2018

The Manager
Listing Department
National Stock Exchange of India Limited
"Exchange Plaza", Plot C/1, "G", Block
Bandra Kurla Complex
Bandra (E),
Mumbai - 400 051

Telephone : 28523996, 28524097
Fax : 044-28523009
E-mail : secy@impal.net
Post Box No. : 408
Chennai - 600 014.
CIN : L65991TN1954PLC000958

Symbol – IMPAL, Series – EQ

Dear Sir / Madam,

Sub: Un-Audited (Standalone) Financial Results for the Quarter ended 30th June 2018

With reference to the above subject, we wish to inform you that the Un-Audited (standalone) financial results for the quarter ended 30th June, 2018 were approved by the Board of Directors at their meeting held today.

Pursuant to Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015, the Company has opted to publish Consolidated financial results on an annual basis. We enclose herewith a copy of the said Un-Audited (Standalone) financial results and Limited Review Report dated 09.08.2018 issued by the Auditors of the Company, M/s Brahmayya & Co, Chartered Accountants.

Please take the enclosed results on record.

Thanking you,

Yours faithfully,

For **India Motor Parts & Accessories Limited**

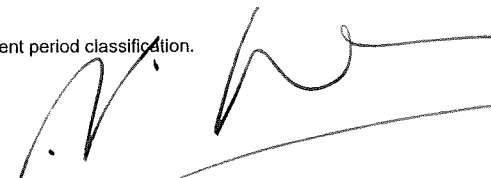

S Kalyanaraman
Company Secretary

Copy to:-

The Manager,
Listing Department,
Bombay Stock Exchange Limited,
Floor 25, P J Towers, Dalal Street,
Mumbai 400 001.

Web : www.impal.net

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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 2018					
					Rs in Lakhs
	Particulars	Quarter Ended			Year Ended
		30.06.2018 Unaudited	31.03.2018 Audited	30.06.2017 Unaudited	31.03.2018 Audited
1	REVENUE FROM OPERATIONS				
	Net Revenue from Operations (refer note No. 4)	12810.68	12597.15	12381.32	47550.79
	Other income	274.39	188.49	208.72	935.23
	TOTAL REVENUE	13085.07	12785.64	12590.04	48486.02
2	EXPENSES				
	(a) Cost of materials consumed	10987.62	10344.71	10814.89	40352.27
	Purchase of stock-in-trade	10902.24	10426.81	10217.26	41112.56
	Changes in inventories of finished goods & work-in-progress	85.38	-82.10	597.63	-760.29
	(b) Employee benefits expense	543.47	545.65	487.47	2033.39
	(c) Depreciation and amortisation expense	22.00	23.04	20.00	87.19
	(d) Other expenses	428.62	480.45	382.92	1647.99
	Total Expenses	11981.71	11393.85	11705.28	44120.84
3	Profit/(Loss) before exceptional items and tax (1-2)	1103.36	1391.79	884.76	4365.18
4	Exceptional Items	-	-	-	-
5	Profit/ (Loss) before tax (3+4)	1103.36	1391.79	884.76	4365.18
6	Tax expense				
	Current tax	352.68	449.16	253.74	1330.95
	Deferred tax	9.00	-85.26	22.94	-72.51
7	Net Profit / (Loss) for the period (5-6)	741.68	1027.89	608.08	3106.74
8	Other Comprehensive Income	-7644.79	3085.35	-189.92	10615.61
9	Total Comprehensive Income for the period (7+8)	-6903.11	4113.24	418.16	13722.35
10	Paid-up equity share capital (of Face Value Rs.10/- each)	832.00	831.96	831.96	831.96
11	Reserves excluding Revaluation Reserve				87024.19
12	Earnings per share (of Rs. 10/- each) (not annualised):				
	Basic & Diluted	8.91	12.36	7.31	37.34
Notes					
1 The Company operates in one segment namely "Sale and Distribution of Automotive Spares".					
2 The financial results of the Company have been prepared in accordance with the Indian Accounting Standard (Ind AS) as prescribed under Section 133 of the Companies Act 2013 read with Companies (Indian Accounting Standard) Rules 2015, as amended.					
3 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 AccountingStandards) Amendment Rules, 2018. The new standard is adopted for accounting periods beginning on or after April 1, 2018.					
4 In accordance with the requirements of Ind AS 115 / Ind AS 18 and consequent to the applicability of Goods and Service Tax (GST) w.e.f 01.07.2017, turnover for the quarter ended June 30, 2018 and for the quarter ended March 31, 2018 are 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 previous quarter ended 30.06.2017 would have been as under.					
		Rs in Crores			
		Quarter Ended			
Particulars		30.06.2018 (net of GST)	30.06.2017 (excluding Excise Duty & Sales Tax)		
Turnover		127.75	107.49		
5 Other Comprehensive Income comprises of Loss on Fair Valuation of non current Equity Investments.					
6 The above financial results were reviewed and recommended by the audit committee and thereafter approved by the Board of Directors at its meeting held on 09th August, 2018. The limited review of the financial results were carried out by the Statutory Auditors of the company.					
7 Prior period figures have been regrouped wherever necessary to conform to current period classification.					
Chennai					
Date: 09/08/2018					
		Managing Director			

To

**The Board of Directors,
India Motor Parts & Accessories Limited,
Chennai.**

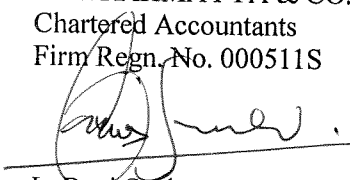
We have reviewed the accompanying statement of unaudited financial results of India Motor Parts & Accessories Limited for the quarter and three month period ended 30th June, 2018. This statement is the responsibility of the company's management and has been approved by the Committee of Board of Directors. Our responsibility is to issue a report on this financial statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The unaudited financial results for the comparative period ended 30th June, 2017 included in the statement are based on published financial results for the said periods as reviewed by then statutory auditors vide limited review report dated 27th July, 2017.

For BRAHMAYYA & CO.,
Chartered Accountants
Firm Regn. No. 000511S


L. Ravi Sankar
Partner
Membership No. 25929



Place: Chennai.
Date: 9th August, 2018