

**SECY/NSE/06/2025-26/16.05.2025**

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

**Symbol – IMPAL, Series – EQ**

Dear Sir / Madam,

**Sub: - Outcome of the Board Meeting and Disclosures in accordance with Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR')**

The Board of Directors at its meeting held on 16<sup>th</sup> May, 2025 (i.e., today), has inter-alia, considered and approved the following:

### **1. Financial Results**

Pursuant to Regulations 30 and 33 of SEBI LODR, please find enclosed herewith the following:

- (i) The Audited Standalone Financial Results for the year ended 31<sup>st</sup> March, 2025 together with a Statement of Assets and Liabilities as on 31<sup>st</sup> March, 2025 and Cash Flow Statement for the year ended 31<sup>st</sup> March, 2025.
- (ii) Statutory Auditor's Report (Standalone) by M/s. Brahmayya & Co, Chartered Accountants.
- (iii) The company hereby declares that the Statutory Auditors have expressed an unmodified opinion on the Standalone Financial Results for the year ended 31<sup>st</sup> March, 2025.

### **2. Seventy First Annual General Meeting and Book Closure**

The Seventy First Annual General Meeting (AGM) of the Company will be held on 25<sup>th</sup> July, 2024 (Friday) through Video Conferencing / Other Audio-Visual Means (OAVM).



Sundaram Towers, 3rd Floor,  
46, Whites Road, Chennai 600 014.  
Telephone : (044) - 28523996/28524097  
CIN : L65991TN1954PLC000958

The Register of Members and Share Transfer Books of the Company shall remain closed from Saturday, 19<sup>th</sup> July, 2025 to Friday, 25<sup>th</sup> July, 2025 (both days inclusive) for the purpose of Dividend for financial year 2024-25 and 71<sup>st</sup> Annual General Meeting of the Company.

### **3. Dividend**

A dividend of Rs. 20/- per Equity Share of Rs. 10/- each (200%) has been recommended for the financial year 2024-25 on paid up capital of Rs. 12.48 crores, subject to approval of the shareholders at the ensuing 71<sup>st</sup> Annual General Meeting (AGM). The dividend, if approved by the shareholders, will be paid on or before 21<sup>st</sup> August, 2025, to those Shareholders whose names appear in the Register of Members of the Company as on Friday, 18<sup>th</sup> July, 2025.

The Board Meeting commenced at 11.30 A.M. and concluded at 1.20 P.M.

Kindly take the above information on record.

Thanking you,

Yours faithfully,

**For India Motor Parts & Accessories Limited**

**Aditya Sharma**

**Company Secretary & Compliance Officer**

Encl.: As above

Copy to: -

The Manager, Listing Department,  
BSE Limited  
Floor 25, P J Towers,  
Dalal Street, Mumbai 400001

**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  
**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31 MARCH 2025**

Rs in Crores

Particulars	Standalone				
	Quarter Ended			Year Ended	
	31/03/2025 Audited	31/12/2024 Reviewed	31/03/2024 Audited	31/03/2025 Audited	31/03/2024 Audited
<b>1 REVENUE FROM OPERATIONS</b>					
Net Revenue from Operations	188.85	211.67	178.56	788.81	741.16
Other income	16.24	5.44	10.15	47.17	35.31
<b>TOTAL INCOME</b>	<b>205.09</b>	<b>217.11</b>	<b>188.71</b>	<b>835.98</b>	<b>776.47</b>
<b>2 EXPENSES</b>					
(a) Cost of materials consumed	155.58	179.04	148.08	661.55	623.65
Purchase of stock-in-trade	154.18	187.13	149.97	667.30	619.67
Changes in inventories of finished goods & work-in-progress	1.40	(8.09)	(1.89)	(5.75)	3.98
(b) Employee benefits expense	10.13	8.53	8.92	37.17	34.85
(c) Finance Cost	0.00	0.00	0.01	0.00	0.02
(d) Depreciation and amortisation expense	0.32	0.30	0.31	1.22	1.18
(e) Other expenses	7.11	7.67	6.76	28.51	25.75
<b>Total Expenses</b>	<b>173.14</b>	<b>195.54</b>	<b>164.08</b>	<b>728.45</b>	<b>685.45</b>
<b>3 Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>31.95</b>	<b>21.57</b>	<b>24.63</b>	<b>107.53</b>	<b>91.02</b>
<b>4 Exceptional Item - Impairment of Goodwill</b>	<b>2.67</b>	<b>-</b>	<b>-</b>	<b>2.67</b>	<b>-</b>
<b>5 Profit/(Loss) before tax (3+4)</b>	<b>29.28</b>	<b>21.57</b>	<b>24.63</b>	<b>104.86</b>	<b>91.02</b>
<b>6 Less: Tax expense</b>					
Current tax	4.92	4.98	4.47	18.97	17.33
Tax Provision relating to earlier years (net)	0.00	(0.01)	0.04	(0.01)	0.04
Deferred tax	0.43	0.30	0.30	2.23	(0.27)
<b>Total Tax Expense</b>	<b>5.35</b>	<b>5.27</b>	<b>4.81</b>	<b>21.19</b>	<b>17.10</b>
<b>7 Profit after tax for the period / year</b>	<b>23.93</b>	<b>16.30</b>	<b>19.82</b>	<b>83.67</b>	<b>73.92</b>
<b>8 Other Comprehensive Income</b>					
Items that will not be reclassified to Profit or Loss					
a) Change in Fair Value of Equity instruments	93.69	(451.56)	182.42	149.57	761.21
b) Re-measurement (loss) / gains on defined benefit plans	0.46	(0.10)	0.40	0.27	0.34
c) Income tax effect on items that will not be reclassified to profit or loss	(13.51)	64.59	(19.37)	(22.76)	(103.47)
<b>Other Comprehensive Income (net of tax)</b>	<b>80.64</b>	<b>(387.07)</b>	<b>163.45</b>	<b>127.08</b>	<b>658.08</b>
<b>9 Total Comprehensive Income for the period / year</b>	<b>104.57</b>	<b>(370.77)</b>	<b>183.27</b>	<b>210.75</b>	<b>732.00</b>
<b>10 Reserves (excluding Revaluation Reserves)</b>				<b>2233.50</b>	<b>2057.69</b>
<b>11 Paid-up equity share capital (of Face Value Rs.10/- each)</b>	<b>12.48</b>	<b>12.48</b>	<b>12.48</b>	<b>12.48</b>	<b>12.48</b>
<b>12 Earnings per share (of Rs. 10/- each)</b>					
Basic & Diluted in Rupees (not annualised for quarters):	19.18	13.06	15.88	67.05	59.23



**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**  
**AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31 MARCH 2025**

**Notes:**

1. The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".
2. 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.
3. The standalone financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on May 16, 2025. These financial results have been audited by the Statutory Auditors of the Company.
4. The standalone results for the quarter / year ended March 31, 2025 are available on the National Stock Exchange website (URL:www.nseindia.com) and on the Company's website (URL:www.impal.net).
- 5 The Honorable National Company Law Tribunal, Chennai Bench vide order dated December 20, 2024, approved the scheme of amalgamation of wholly owned subsidiary, CAPL Motor Parts Private Limited (CAPL) with India Motor Parts and Accessories Limited ("the Company"). The appointed date of the scheme is April 01, 2023. Accordingly, the Company has restated its standalone financial results for the year ended March 31, 2025 to give effect to the Scheme of Amalgamation.
- 6 In accordance with Paragraph 10 of Ind AS 36, Goodwill in the books of the erstwhile subsidiary company was carried to the books of the Company on amalgamation on April 01, 2023, being the appointed date, as per the Order of the Honorable National Company Law Tribunal ('NCLT') dated December 20, 2024. Thereafter, the Company has impaired the goodwill and recognized the same as an "Exceptional item" in the Statement of Profit and Loss for the year ended March 31, 2025.
- 7 The Board of Directors have recommended a final dividend Rs.20/- per equity share, subject to approval by the Shareholders at the ensuing Annual General Meeting. If approved, the total dividend for the year 2024-25 will aggregate to Rs.30/- per share including the interim dividend of Rs.10/- per share already paid.

**On behalf of the Board**

Place: Chennai  
Date: 16/05/2025



N. KRISHNAN  
Managing Director  
DIN: 00041381

<b>INDIA MOTOR PARTS AND ACCESSORIES LIMITED</b>		
<b>Standalone Statement of Assets and Liabilities as at March 31, 2025</b>		
Rs in Crores		
Particulars	Standalone	
	Audited As at 31.03.2025	Audited As at 31.03.2024
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant and Equipment	16.95	17.13
(b) Other Intangible assets	0.61	2.67
(c) Financial Assets		
(i) Investments	1995.68	1846.12
(ii) Investment - Mutual Funds and Debentures	175.42	164.86
<b>Total Non-Current Assets</b>	<b>2188.66</b>	<b>2030.78</b>
<b>2 Current assets</b>		
(a) Inventories	82.66	77.71
(b) Financial Assets		
(i) Current Investments	60.64	52.20
(ii) Trade Receivables	108.61	98.18
(iii) Cash and cash equivalents	22.60	26.89
(iv) Bank Balances other than cash and cash equivalents	32.47	16.87
(v) Loans and Deposits		
(vi) Other current financial assets	5.84	5.37
(c) Current Tax Assets (Net)	1.05	0.42
(d) Other Current Assets	2.89	2.24
<b>Total Current Assets</b>	<b>316.76</b>	<b>279.88</b>
<b>TOTAL - ASSETS</b>	<b>2505.42</b>	<b>2310.66</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	12.48	12.48
(b) Other Equity	2233.50	2057.69
<b>Total Equity</b>	<b>2245.98</b>	<b>2070.17</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
(a) Financial Liabilities	-	-
(b) Provisions	9.62	9.51
(c) Deferred tax liabilities (Net)	182.44	157.45
<b>Total Non-Current Liabilities</b>	<b>192.06</b>	<b>166.96</b>
<b>2 Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	-	-
(ii) Trade payables		
A) Total outstanding dues of micro enterprise and small enterprises	-	-
B) Total outstanding dues of creditors other than micro enterprises and small enterprises	52.50	61.43
(iii) Other financial liabilities	4.94	3.94
(b) Other Current Liabilities	9.75	7.98
(c) Provisions	0.19	0.18
<b>Total Current Liabilities</b>	<b>67.38</b>	<b>73.53</b>
<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>2505.42</b>	<b>2310.66</b>



INDIA MOTOR PARTS AND ACCESSORIES LIMITED		Standalone Cash Flow Statement for the year ended March 31, 2025	
PARTICULARS	Year Ended		
	Audited		
	31.03.2025	31.03.2024	
	(Rs in Crores)	(Rs in Crores)	
<b>A) Cash flow from Operating Activities</b>			
<b>a) Net Profit Before tax</b>	<b>107.53</b>	91.02	
Adjustments for:			
Depreciation	1.22	1.18	
Dividend Income	(23.32)	(16.97)	
Interest Income from Bank Deposits	(10.91)	(5.80)	
Profit on sale of Propert, Plant and Equipment	0.00	(0.09)	
Loss on Sale/Write off of Property, Plant and Equipment (Net)	0.01	0.12	
Profit on Sale of Investments / Changes in Fair Value	(12.91)	(12.36)	
<b>b) Operating Profit before Working Capital Changes</b>	<b>61.62</b>	57.10	
Adjustment for:			
Decrease/ (Increase) in Trade Receivables	(10.43)	(7.44)	
Decrease / (Increase) in Other current assets	(1.99)	(15.31)	
Decrease / (Increase) in Inventories	(4.95)	3.97	
(Decrease) / Increase in Trade Payable and other liabilities	(6.23)	3.89	(14.89)
<b>c) Cash Generated from Operations</b>	<b>38.02</b>	42.21	
Less: Direct Taxes Paid (Net)	(20.18)	(15.38)	
<b>Net Cash flow from Operating Activities</b>	<b>17.84</b>	26.83	
<b>B) Cash flow from Investing Activities</b>			
Sale of Property, Plant and Equipment	0.02	0.39	
Proceeds from Sale/ Redemption of Mutual Fund Investments	738.79	754.87	
Dividend received	23.32	16.97	
Deposits with Bank and Others	(12.41)	-	
Interest Income from Bank Deposits	9.78	5.78	
Purchase of Property, Plant and Equipment	(1.69)	(2.01)	
Proceeds from sale of Non Convertible Debentures	-	(35.00)	
Investments in Mutual Funds	(745.00)	(725.93)	
<b>Net Cash used in Investing Activities</b>	<b>12.81</b>	15.07	
<b>C) Cash flow from Financing Activities</b>			
Cash Credit -Borrowings	0.00	0.00	
Dividend Paid	(34.94)	(29.95)	
<b>Net Cash flow from Financing Activities</b>	<b>(34.94)</b>	(29.95)	
<b>D) Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>(4.29)</b>	11.95	
Cash & Cash Equivalent at beginning of the year	26.89	14.94	
Cash & Cash Equivalent at the end of the year	22.60	26.89	
<b>Items forming part of cash and cash equivalents</b>			
Balances with Banks	10.59	10.89	
Cheques and Drafts on hand	11.51	10.12	
Cash on hand	0.32	0.16	
Remittances in Transit	0.18	3.22	
Short Term Deposits with Banks	0.00	2.50	26.89



**Independent Auditor's Report on Audited Standalone Quarterly and Year to Date Financial Results of India Motor Parts and Accessories Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015**

To

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

**Report on the Audit of Standalone Financial Results**

**Opinion**

We have audited the accompanying statement of Standalone financial results of India Motor Parts & Accessories Limited ("the Company") for the quarter and year ended March 31, 2025, together with relevant notes thereon, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2025.

**Basis of opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Standalone Financial Results**

These quarterly financial results as well as the year to date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are

responsible for the preparation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

#### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The standalone financial results include the results for the quarter ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures upto nine months period ended December 31, 2024 which were subject to limited review by us.

Place: Chennai

Date : May 16, 2025

**For Brahmayya & Co.,  
Chartered Accountants  
Firm Regn. No. 000511S**



*P. Babu*

**P. Babu  
Partner  
Membership No. 203358  
UDIN: 25203358BMINQN8760**