



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

**SECY/NSE/25/2025-26/28.10.2025**

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 pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR")**

Pursuant to Regulations 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we enclose herewith a copy of the Unaudited Financial Results of the Company for the quarter and half year ended 30<sup>th</sup> September, 2025, along with Limited Review Report dated 28<sup>th</sup> October, 2025, issued by the Statutory Auditors of the Company, M/s Brahmayya & Co., Chartered Accountants.

The Board Meeting commenced at 11:30 A.M. and concluded at 12:45 P.M.

Kindly take the above information on record.

Thanking you,

Yours faithfully,

**For India Motor Parts & Accessories Limited**

**R Swetha**  
**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. &amp; 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 / HALF YEAR ENDED 30 SEPTEMBER 2025**

Rs in Crores

Particulars	Standalone					
	Quarter Ended			Half year Ended		Year Ended
	30/09/2025 Reviewed	30/06/2025 Reviewed	30/09/2024 Reviewed	30-09-2025 Reviewed	30-09-2024 Reviewed	31/03/2025 Audited
<b>1 REVENUE FROM OPERATIONS</b>						
Net Revenue from Operations	198.71	196.69	190.40	395.40	388.29	788.81
Other income	16.72	11.97	15.05	28.69	25.49	47.17
<b>TOTAL INCOME</b>	<b>215.43</b>	<b>208.66</b>	<b>205.45</b>	<b>424.09</b>	<b>413.78</b>	<b>835.98</b>
<b>2 EXPENSES</b>						
(a) Cost of materials consumed	167.15	166.21	159.52	333.36	326.93	661.55
Purchase of stock-in-trade	162.13	168.92	156.43	331.05	325.99	667.30
Changes in inventories of finished goods & work-in-progress	5.02	(2.71)	3.09	2.31	0.94	(5.75)
(b) Employee benefits expense	9.60	9.56	9.31	19.16	18.51	37.17
(c) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
(d) Depreciation and amortisation expense	0.39	0.36	0.30	0.75	0.60	1.22
(e) Other expenses	7.38	6.86	7.17	14.24	13.73	28.51
<b>Total Expenses</b>	<b>184.52</b>	<b>182.99</b>	<b>176.30</b>	<b>367.51</b>	<b>359.77</b>	<b>728.45</b>
<b>3 Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>30.91</b>	<b>25.67</b>	<b>29.15</b>	<b>56.58</b>	<b>54.01</b>	<b>107.53</b>
<b>4 Exceptional items</b>	-	-	-	-	-	2.67
<b>5 Profit/(Loss) before tax (3+4)</b>	<b>30.91</b>	<b>25.67</b>	<b>29.15</b>	<b>56.58</b>	<b>54.01</b>	<b>104.86</b>
<b>6 Less: Tax expense</b>						
Current tax	5.17	5.06	4.37	10.23	9.07	18.97
Tax Provision relating to earlier years (net)	-	-	-	-	-	(0.01)
Deferred tax	0.24	0.20	2.18	0.44	1.50	2.23
<b>Total Tax Expense</b>	<b>5.41</b>	<b>5.26</b>	<b>6.55</b>	<b>10.67</b>	<b>10.57</b>	<b>21.19</b>
<b>7 Profit after tax for the period</b>	<b>25.50</b>	<b>20.41</b>	<b>22.60</b>	<b>45.91</b>	<b>43.44</b>	<b>83.67</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	-2.15	342.19	257.66	340.04	507.44	149.57
b) Re-measurement (loss) / gains on defined benefit plans	-0.75	(0.31)	(0.21)	(1.06)	(0.09)	0.27
c) Income tax effect on items that will not be reclassified to profit or loss	0.50	(49.48)	(42.96)	(48.98)	(73.84)	(22.76)
<b>Other Comprehensive Income (net of tax)</b>	<b>(2.40)</b>	<b>292.40</b>	<b>214.49</b>	<b>290.00</b>	<b>433.51</b>	<b>127.08</b>
<b>9 Total Comprehensive Income for the period</b>	<b>23.10</b>	<b>312.81</b>	<b>237.09</b>	<b>335.91</b>	<b>476.95</b>	<b>210.75</b>
<b>10 Reserves (excluding Revaluation Reserves)</b>						<b>2233.50</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>12.48</b>
<b>12 Earnings per share (of Rs. 10/- each)</b>						
Basic & Diluted in Rupees (not annualised for quarters):	20.44	16.35	18.11	36.79	34.81	67.05



**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 / HALF YEAR ENDED 30 SEPTEMBER 2025**

**Notes:**

1. The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".
2. These 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. These results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on October 28, 2025. The results have been reviewed by the Statutory Auditors of the Company.
4. The standalone results for the quarter / half year ended September 30, 2025 are available on the National Stock Exchange website (URL:www.nseindia.com) and on the Company's website (URL:www.impal.net).

Place: Chennai  
Date: 28/10/2025

On behalf of the Board

  
Mukund S. Raghavan  
Managing Director  
DIN: 03411396





**INDIA MOTOR PARTS AND ACCESSORIES LIMITED**  
**Standalone Statement of Assets and Liabilities**

Rs in Crores

Particulars	Standalone	
	Reviewed As at 30.09.2025	Audited As at 31.03.2025
<b>ASSETS</b>		
<b>1 Non-current assets</b>		
(a) Property, Plant and Equipment	16.87	16.95
(b) Capital work-in-progress	0.43	-
(c) Other Intangible Assets	0.82	0.61
(d) Financial Assets		
(i) Investments	2335.73	1995.68
(ii) Investment - Mutual Funds and Debentures	168.58	175.42
<b>Total Non-Current Assets</b>	<b>2522.43</b>	<b>2188.66</b>
<b>2 Current assets</b>		
(a) Inventories	81.17	82.66
(b) Financial Assets		
(i) Current Investments	84.70	60.64
(ii) Trade Receivables	118.23	108.61
(iii) Cash and cash equivalents	16.90	22.60
(iv) Bank Balances other than cash and cash equivalents	33.05	32.47
(v) Loans and Deposits		
(vi) Other current financial assets	6.39	5.84
(c) Current Tax Assets (Net)	0.00	1.05
(d) Other Current Assets	1.88	2.89
<b>Total Current Assets</b>	<b>342.32</b>	<b>316.76</b>
<b>TOTAL - ASSETS</b>	<b>2864.75</b>	<b>2505.42</b>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	12.48	12.48
(b) Other Equity	2544.45	2233.50
<b>Total Equity</b>	<b>2556.93</b>	<b>2245.98</b>
<b>Liabilities</b>		
<b>1 Non-current liabilities</b>		
(a) Financial Liabilities	-	-
(b) Provisions	10.51	9.62
(c) Deferred tax liabilities (Net)	231.86	182.44
<b>Total Non-Current Liabilities</b>	<b>242.37</b>	<b>192.06</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	54.13	52.50
(iii) Other financial liabilities	3.85	4.94
(b) Other Current Liabilities	7.27	9.75
(c) Provisions	0.20	0.19
<b>Total Current Liabilities</b>	<b>65.45</b>	<b>67.39</b>
<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>2864.75</b>	<b>2505.42</b>



INDIA MOTOR PARTS AND ACCESSORIES LIMITED		Standalone	
Cash Flow Statement for the Half year ended September 30, 2025		Half Year Ended	
PARTICULARS	Reviewed		
	30.09.2025	30.09.2024	
	(Rs in Crores)	(Rs in Crores)	
<b>A) Cash flow from Operating Activities</b>			
a) Net Profit Before tax	56.58	54.02	
Adjustments for:			
Depreciation	0.75	0.60	
Dividend Income	(13.29)	(13.27)	
Interest Income from Bank Deposits and others	(5.62)	(3.95)	
Interest income from IT Refund	(2.92)	0.00	
Profit on sale of Property, Plant and Equipment	(0.01)	-	
Loss on Sale/Write off of Property, Plant and Equipment (Net)	0.05	-	
Profit on Sale of Investments / Changes in Fair Value	(6.82)	(8.25)	
<b>b) Operating Profit before Working Capital Changes</b>	<b>28.72</b>	<b>29.15</b>	
Adjustment for:			
Decrease/ (Increase) in Trade Receivables	(9.62)	(17.40)	
Decrease / (Increase) in Other current assets	5.50	0.29	
Decrease / (Increase) in Inventories	1.49	1.19	
(Decrease) / Increase in Trade Payable and other liabilities	(2.37)	0.57	(15.35)
<b>c) Cash Generated from Operations</b>	<b>23.72</b>	<b>13.80</b>	
Less: Direct Taxes Paid (Net)	(9.96)	(8.93)	
<b>Net Cash flow from Operating Activities</b>	<b>13.76</b>	<b>4.87</b>	
<b>B) Cash flow from Investing Activities</b>			
Sale of Property, Plant and Equipment	0.02	0.01	
Proceeds from Sale/ Redemption of Mutual Fund Investments	367.93	344.45	
Dividend received	13.29	13.27	
Deposits with Bank and others	0.01	2.50	
Interest Income from Bank Deposits	4.97	5.79	
Interest income from IT Refund	2.92	-	
Purchase of Property, Plant and Equipment	(0.94)	(0.56)	
Investment in Fixed deposit (Net)	-	(6.04)	
Investments in Mutual Funds	(382.70)	(346.26)	
<b>Net Cash generated in Investing Activities</b>	<b>5.50</b>	<b>13.16</b>	
<b>C) Cash flow from Financing Activities</b>			
Cash Credit -Borrowings	0.00	0.00	
Dividend Paid	(24.96)	(22.46)	
<b>Net Cash flow from Financing Activities</b>	<b>(24.96)</b>	<b>(22.46)</b>	
<b>D) Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>	<b>(5.70)</b>	<b>(4.43)</b>	
Cash & Cash Equivalent at beginning of the year	22.60	24.39	
Cash & Cash Equivalent at the end of the year	16.90	19.96	
<b>Items forming part of cash and cash equivalents</b>			
Balances with Banks	3.93	4.36	
Cheques and Drafts on hand	10.61	9.42	
Cash on hand	0.31	0.24	
Remittances in Transit	2.05	3.44	
Short Term Deposits with Banks	0.00	2.50	19.96





**Independent Auditors Limited Review Report on the Unaudited Standalone Quarterly and Year to date Financial results of India Motor Parts and Accessories Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

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

- 1 We have reviewed the accompanying statement of unaudited standalone financial results of **India Motor Parts and Accessories Limited** ("the Company") for the quarter and six months period ended September 30, 2025 together with relevant notes thereon ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
- 2 This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 ("Ind AS 34"), "Interim Financial Reporting", prescribed under Section 133 of Companies Act, 2013 and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- 3 We conducted our review of the statement 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 provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
- 4 Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') and other accounting principles generally accepted in India, 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.

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



**P Babu  
Partner  
Membership No. 203358  
UDIN: 25203358BMINZA5070**

Place: Chennai.  
Date: October 28, 2025