



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

**SECY/NSE/42/2024-25/29.01.2025**

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,

**Subject: Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financials) for the quarter and nine months ended December 31, 2024.

This is for your information and records.

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 400 001

**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 / NINE MONTHS ENDED 31 DEC 2024**

Rs in Crores

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2024	30/09/2024	31/12/2023	31/12/2024	31/12/2023	31/03/2024
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
<b>1 REVENUE FROM OPERATIONS</b>						
Net Revenue from Operations	211.67	190.40	186.38	599.96	562.60	741.16
Other income	5.44	15.05	6.66	30.93	25.16	35.31
<b>TOTAL INCOME</b>	<b>217.11</b>	<b>205.45</b>	<b>193.04</b>	<b>630.89</b>	<b>587.76</b>	<b>776.47</b>
<b>2 EXPENSES</b>						
(a) Cost of materials consumed	179.04	159.52	157.69	505.97	475.57	623.65
Purchase of stock-in-trade	187.13	156.43	152.73	513.12	469.70	619.67
Changes in inventories of finished goods & work-in-progress	(8.09)	3.09	4.96	(7.15)	5.87	3.98
(b) Employee benefits expense	8.53	9.31	8.77	27.04	25.93	34.85
(c) Finance Cost	0.00	0.00	0.00	0.00	0.01	0.02
(d) Depreciation and amortisation expense	0.30	0.30	0.30	0.90	0.87	1.18
(e) Other expenses	7.67	7.17	6.41	21.40	18.99	25.75
<b>Total Expenses</b>	<b>195.54</b>	<b>176.30</b>	<b>173.17</b>	<b>555.31</b>	<b>521.37</b>	<b>685.45</b>
<b>3 Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>21.57</b>	<b>29.15</b>	<b>19.87</b>	<b>75.58</b>	<b>66.39</b>	<b>91.02</b>
<b>4 Exceptional items</b>	-	-	-	-	-	-
<b>5 Profit/ (Loss) before tax (3+4)</b>	<b>21.57</b>	<b>29.15</b>	<b>19.87</b>	<b>75.58</b>	<b>66.39</b>	<b>91.02</b>
<b>6 Less: Tax expense</b>						
Current tax	4.98	4.37	4.03	14.05	12.86	17.33
Tax Provision relating to earlier years (net)	(0.01)	-	-	(0.01)	-	0.04
Deferred tax	0.30	2.18	0.65	1.80	(0.57)	(0.27)
<b>Total Tax Expense</b>	<b>5.27</b>	<b>6.55</b>	<b>4.68</b>	<b>15.84</b>	<b>12.29</b>	<b>17.10</b>
<b>7 Profit after tax for the period</b>	<b>16.30</b>	<b>22.60</b>	<b>15.19</b>	<b>59.74</b>	<b>54.10</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	(451.56)	257.66	170.37	55.88	578.79	761.21
b) Re-measurement (loss) / gains on defined benefit plans	(0.10)	(0.21)	(0.02)	(0.19)	(0.06)	0.34
c) Income tax effect on items that will not be reclassified to profit or loss	64.59	(42.96)	(24.06)	(9.25)	(84.10)	(103.47)
<b>Other Comprehensive Income (net of tax)</b>	<b>(387.07)</b>	<b>214.49</b>	<b>146.29</b>	<b>46.44</b>	<b>494.63</b>	<b>658.08</b>
<b>9 Total Comprehensive Income for the period</b>	<b>(370.77)</b>	<b>237.09</b>	<b>161.48</b>	<b>106.18</b>	<b>548.74</b>	<b>732.00</b>
<b>10 Reserves (excluding Revaluation Reserves)</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>12.48</b>
<b>12 Earnings per share (of Rs. 10/- each)</b>						
Basic & Diluted in Rupees (not annualised for quarters):	13.06	18.11	12.17	47.87	43.35	59.23



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**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31 DEC 2024**

**Notes:**

1. The Company operates in only one segment, namely "Sale and Distribution of Automotive Spares".
2. The Honorable National Company Law Tribunal, Chennai Bench vide order dated December 20, 2024, sanctioned a 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. The amalgamation has been accounted for in accordance with the Pooling of Interest method detailed in Appendix C of Ind AS 103 'Business Combinations' at the carrying value of the assets and liabilities of the subsidiary. Accordingly, the Company has restated its previously issued standalone financial results for quarter and nine months ended December 31, 2023, for quarter ended September 30, 2024 and year ended March 31, 2024 to give effect to the Scheme of Amalgamation.
3. As the company does not have any subsidiary/associate as on December 31, 2024, the publication of consolidated unaudited financial results for the quarter and nine months period ended December 31, 2024 is not applicable to the company.
4. The 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.
5. The financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on Jan 28, 2025. The financial results have been reviewed by the Statutory Auditors of the Company.
6. The Board of Directors at their meeting held today have declared an Interim Dividend of Rs. 10/- (100%) per equity share of Rs. 10/- each, absorbing a sum of Rs.12.48 Cr for the year 2024-25. The Record date has been fixed as 06th February, 2025 for this purpose and dividend will be paid on or before 14th February,2025.
7. The results for the quarter / nine months ended December 31, 2024 are available on the National Stock Exchange website (URL:www.nseindia.com) and on the Company's website (URL:www.impal.net).

On behalf of the Board

Place: Chennai  
Date: 28/01/2025



N. KRISHNAN  
Managing Director  
DIN: 00041381

**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 nine months period ended December 31, 2024 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 (the “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, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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’) specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.




**Other Matters**

- 5 The unaudited standalone financial information for the quarter ended and the year to date results of the current reporting period have been prepared as per the requirements of Ind AS 103 Appendix C "Business combination of entities under common control" to give effect to the scheme of amalgamation of the wholly owned subsidiary, CAPL Motor Parts Private Limited (CAPL) with India Motor Parts and Accessories Limited ("the Company") with effect from 20<sup>th</sup> December, 2024, the effective date of amalgamation as per the Order of the Honorable National Company Law Tribunal, Chennai (NCLT) and as mentioned in note 2 of the unaudited standalone financial results for the period ended December 31, 2024. The standalone financial information provided for the quarter and nine months period ended December 31, 2024 incorporate the financial performance of CAPL.
- 6 The standalone financial information for the prior period and the year to date results of prior periods which were included in the previously issued audited/unaudited standalone financial results of the Company have been restated as per the requirements of Ind AS 103 Appendix C "Business combination of entities under common control" to give effect to the scheme of amalgamation of wholly owned subsidiary, CAPL Motor Parts Private Limited with India Motor Parts and Accessories Limited ("the Company") as mentioned in note 2 of the unaudited SEBI results for the period ended December 31, 2024. The previously issued comparative standalone financial information has been restated to give effect to the Scheme of amalgamation which was furnished to us by the management of the Company and audited/reviewed by us/ audited by other independent auditor whose audit report has been furnished to us and the adjustments made to give effect to the Scheme of Amalgamation has been reviewed by us.

Our conclusion on the Statement is not modified in respect of the above matter.

Place: Chennai.  
Date: January 28, 2025

**For Brahmayya & Co.,  
Chartered Accountants**  
Firm Regn. No. 000511S  
  
**P. Babu**  
**Partner**  
Membership No. 203358  
UDIN: 25203358BMINMT3600

**Annexure: B**

- B. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.:** Not Applicable
- C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES:** Not Applicable
- D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter):** Not Applicable
- E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter):** Not Applicable