



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

SECY/NSE/18/2026-27/29.10.2026

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 Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI LODR')

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("Listing Regulations"), we enclose herewith a copy of the Un-Audited Financial Results of the Company for the quarter and half year ended 30th September, 2026 and Limited Review Report dated 29th October, 2026 issued by the Statutory Auditors of the Company, M/s. Brahmayya & Co, Chartered Accountants.

The Board Meeting commenced at 9.45 A.M. and concluded at 10.50 A.M.

Kindly take the above information on record.

Thanking you,

Yours faithfully,
For India Motor Parts & Accessories Limited

Swetha Ravisankar
Digitally signed by
Swetha Ravisankar
Date: 2026.10.29
10:55:53 +05'30'

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. & 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 2026

Rs in Crores

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	30/09/2026 Reviewed	30/06/2026 Reviewed	30/09/2025 Reviewed	30-09-2026 Reviewed	30-09-2025 Reviewed	31/03/2026 Audited
1 REVENUE FROM OPERATIONS						
Net Revenue from Operations	221.70	234.29	198.71	455.99	395.40	837.11
Other income	16.93	9.67	16.72	26.60	28.69	52.43
TOTAL INCOME	238.63	243.96	215.43	482.59	424.09	889.54
2 EXPENSES						
(a) Cost of materials consumed	186.08	196.96	167.15	383.04	333.36	704.89
Purchase of stock-in-trade	189.83	197.63	162.13	387.46	331.05	718.43
Changes in inventories of finished goods & work-in-progress	(3.75)	(0.67)	5.02	(4.42)	2.31	(13.54)
(b) Employee benefits expense	10.11	10.68	9.60	20.79	19.16	38.80
(c) Finance Cost	-	-	-	-	-	-
(d) Depreciation and amortisation expense	0.42	0.41	0.39	0.83	0.75	1.53
(e) Other expenses	8.78	8.47	7.38	17.25	14.24	29.87
Total Expenses	205.39	216.52	184.52	421.91	367.51	775.09
3 Profit/(Loss) before exceptional items and tax (1-2)	33.24	27.44	30.91	60.68	56.58	114.45
4 Exceptional items	-	-	-	-	-	-
5 Profit/ (Loss) before tax (3-4)	33.24	27.44	30.91	60.68	56.58	114.45
6 Less: Tax expense						
Current tax	5.17	6.01	5.17	11.18	10.23	20.81
Tax Provision relating to earlier years (net)	-	-	-	-	-	(3.83)
Deferred tax	0.40	(0.27)	0.24	0.13	0.44	0.92
Total Tax Expense	5.57	5.74	5.41	11.31	10.67	17.90
7 Profit after tax for the period	27.67	21.70	25.50	49.37	45.91	96.55
8 Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss						
a) Change in Fair Value of Equity instruments	18.84	183.67	(2.15)	202.51	340.04	4.86
b) Re-measurement (loss) / gains on defined benefit plans	0.25	0.24	(0.75)	0.49	(1.06)	(0.62)
c) Income tax effect on items that will not be reclassified to profit or loss	(2.88)	(26.48)	0.50	(29.36)	(48.98)	(1.16)
Other Comprehensive Income (net of tax)	16.21	157.43	(2.40)	173.64	290.00	3.08
9 Total Comprehensive Income for the period	43.88	179.13	23.10	223.01	335.91	99.63
10 Reserves (excluding Revaluation Reserves)						2295.69
11 Paid-up equity share capital (of Face Value Rs.10/- each)	12.48	12.48	12.48	12.48	12.48	12.48
12 Earnings per share (of Rs. 10/- each)						
Basic & Diluted in Rupees (not annualised for quarters):	22.18	17.38	20.44	39.56	36.79	77.36




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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30 SEPTEMBER 2026

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 29, 2026 . The results have been reviewed by the Statutory Auditors of the Company.
- 4 The standalone results for the quarter / half year ended September 30, 2026 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: 29.10.2026

On behalf of the Board


Mukund S Raghavan
Managing Director
DIN: 03411396



INDIA MOTOR PARTS AND ACCESSORIES LIMITED
Standalone Statement of Assets and Liabilities as at September 30, 2026

Rs in Crores

Particulars	Standalone	
	Reviewed As at 30.09.2026	Audited As at 31.03.2026
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	22.28	21.54
(b) Capital work-in-progress	0.38	-
(c) Other Intangible Assets	0.52	0.67
(d) Financial Assets		
(i) Investments	2203.04	2000.53
(ii) Investment - Mutual Funds and Debentures	194.47	182.79
Total Non-Current Assets	2420.69	2205.53
2 Current assets		
(a) Inventories	101.20	97.00
(b) Financial Assets		
(i) Current Investments	81.19	74.88
(ii) Trade Receivables	121.92	106.39
(iii) Cash and cash equivalents	14.27	24.52
(iv) Bank Balances other than cash and cash equivalents	12.52	22.20
(v) Loans and Deposits		
(vi) Other current financial assets	11.50	6.40
(c) Current Tax Assets (Net)	0.60	1.67
(d) Other Current Assets	5.87	1.02
Total Current Assets	349.07	334.08
TOTAL - ASSETS	2769.76	2539.61
EQUITY & LIABILITIES		
Equity		
(a) Equity Share Capital	12.48	12.48
(b) Other Equity	2490.00	2295.69
Total Equity	2502.48	2308.17
Liabilities		
1 Non-current liabilities		
(a) Financial Liabilities	-	-
(b) Provisions	9.70	10.22
(c) Deferred tax liabilities (Net)	214.00	184.52
Total Non-Current Liabilities	223.70	194.74
2 Current liabilities		
(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	33.55	26.21
(iii) Other financial liabilities	3.90	4.50
(b) Other Current Liabilities	5.87	5.71
(c) Provisions	0.26	0.28
Total Current Liabilities	43.58	36.70
TOTAL - EQUITY & LIABILITIES	2769.76	2539.61



INDIA MOTOR PARTS AND ACCESSORIES LIMITED		Standalone	
Cash Flow Statement for the Half year ended September 30, 2026		Half Year Ended	
		Reviewed	
PARTICULARS	30.09.2026	30.09.2025	
	(Rs in Crores)	(Rs in Crores)	
A) Cash flow from Operating Activities			
a) Net Profit Before tax	60.68		56.58
Adjustments for:			
Depreciation	0.83		0.75
Dividend Income	(15.10)		(13.29)
Interest Income from Bank Deposits and others	(7.01)		(5.62)
Interest income from IT Refund	0.00		(2.92)
Profit on sale of Property, Plant and Equipment	0.00		(0.01)
Loss on Sale/Write off of Property, Plant and Equipment (Net)	0.02		0.05
Profit on Sale of Investments / Changes in Fair Value	(4.40)		(6.82)
b) Operating Profit before Working Capital Changes	35.02		28.72
Adjustment for:			
Decrease/ (Increase) in Trade Receivables	(15.53)		(9.62)
Decrease / (Increase) in Other current assets	(10.31)		5.50
Decrease / (Increase) in Inventories	(4.20)		1.49
(Decrease) / Increase in Trade Payable and other liabilities	6.39	(23.65)	(2.37)
c) Cash Generated from Operations	11.37		23.72
Less: Direct Taxes Paid (Net)	(10.12)		(9.96)
Net Cash flow from Operating Activities	1.25		13.76
B) Cash flow from Investing Activities			
Sale of Property, Plant and Equipment	0.01		0.02
Proceeds from Sale/ Redemption of Mutual Fund Investments	467.72		367.93
Dividend received	15.10		13.29
Deposits with Bank and others	10.00		0.01
Interest Income from Bank Deposits	7.95		4.97
Interest income from IT Refund	-		2.92
Purchase of Property, Plant and Equipment	(1.46)		(0.94)
Investments in Non Convertible Debentures	(21.27)		-
Investments in Mutual Funds	(460.85)		(382.70)
Net Cash generated in Investing Activities	17.20		5.50
C) Cash flow from Financing Activities			
Cash Credit -Borrowings	0.00		0.00
Dividend Paid	(28.70)		(24.96)
Net Cash flow from Financing Activities	(28.70)		(24.96)
D) Net Increase / (Decrease) in Cash & Cash Equivalents	(10.25)		(5.70)
Cash & Cash Equivalent at beginning of the year	24.52		22.60
Cash & Cash Equivalent at the end of the year	14.27		16.90
Items forming part of cash and cash equivalents			
Balances with Banks	4.50		3.93
Cheques and Drafts on hand	8.99		10.61
Cash on hand	0.23		0.31
Remittances in Transit	0.55	14.27	2.05
			16.90



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 half year ended September 30, 2026 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 issue a report 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 Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai.

Date: October 29, 2026



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

**L. Ravi Sankar
Partner**

Membership No. 025929
UDIN: 26025929PDRHWK3701