IMPAL

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

SECY/NSE/13/2026-27/30.07.2026

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 Regulation 30 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 ended 30th June, 2026, along with Limited Review Report dated 30th July, 2026, issued by the Statutory Auditors of the Company, M/s Brahmayya & Co., Chartered Accountants.

The Board Meeting commenced at 11:00 A.M. and concluded at 12:40 P.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: 2026.07.30 12:49:52 +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 ENDED 30 JUNE 2026

Rs in Crores

	Particulars	Standalone			
		Quarter Ended			Year Ended
		30/06/2026 Reviewed	31/03/2026 Audited	30/06/2025 Reviewed	31/03/2026 Audited
1	**REVENUE FROM OPERATIONS**				
	Net Revenue from Operations	**234.29**	210.72	196.69	**837.11**
	Other income	**9.67**	17.72	11.97	**52.43**
	TOTAL INCOME	**243.96**	228.44	208.66	**889.54**
2	**EXPENSES**				
	(a) Cost of materials consumed	**196.96**	175.57	166.21	**704.89**
	Purchase of stock-in-trade	**197.63**	176.33	168.92	**718.43**
	Changes in inventories of finished goods & work-in-progress	**(0.67)**	(0.77)	(2.71)	**(13.54)**
	(b) Employee benefits expense	**10.68**	9.83	9.56	**38.80**
	(c) Finance Cost	**-**	0.00	0.00	**0.00**
	(d) Depreciation and amortisation expense	**0.41**	0.40	0.36	**1.53**
	(e) Other expenses	**8.47**	8.19	6.86	**29.87**
	Total Expenses	**216.52**	193.98	182.99	**775.09**
3	**Profit/ (Loss) before tax (1-2)**	**27.44**	34.46	25.67	**114.45**
4	**Less: Tax expense**				
	Current tax	**6.01**	5.03	5.06	**20.81**
	Tax Provision relating to earlier years (net)	**-**	(3.83)		**(3.83)**
	Deferred tax	**(0.27)**	(0.20)	0.20	**0.92**
	Total Tax Expense	**5.74**	1.00	5.26	**17.90**
5	**Profit after tax for the period**	**21.70**	33.46	20.41	**96.55**
6	**Other Comprehensive Income**				
	Items that will not be reclassified to Profit or Loss				
	a) Change in Fair Value of Equity instruments	**183.67**	(376.95)	342.19	**4.86**
	b) Re-measurement (loss) / gains on defined benefit plans	**0.24**	0.21	(0.31)	**(0.62)**
	c) Income tax effect on items that will not be reclassified to profit or loss	**(26.48)**	53.85	(49.48)	**(1.16)**
	Other Comprehensive Income (net of tax)	**157.43**	(322.89)	292.40	**3.08**
7	**Total Comprehensive Income for the period**	**179.13**	(289.43)	312.81	**99.63**
8	**Reserves (excluding Revaluation Reserves)**				**2295.69**
9	**Paid-up equity share capital (of Face Value Rs.10/- each)**	**12.48**	12.48	12.48	**12.48**
10	**Earnings per share (of Rs. 10/- each)**				
	Basic & Diluted in Rupees (not annualised for quarters):	**17.38**	26.81	16.35	**77.36**

INDIA MOTOR PARTS & ACCESSORIES LIMITED
No. 46, Whites Road, Chennai 600 014

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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED 30 JUNE 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 July 30, 2026. The results have been reviewed by the Statutory Auditors of the Company.

4. The standalone results for the quarter ended June 30, 2026 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

INDIA MOTOR PARTS & ACCESSORIES LIMITED No. 46, Whites Road, Chennai 600 014.

Place: Chennai
Date: 30/07/2026

Mukund S Raghavan
Managing Director
DIN: 03411396

Brahmayya & co.
Chartered Accountants

Independent Auditors Limited Review Report on the Unaudited Standalone Quarterly 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 ended June 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.

5 The Unaudited Standalone financial results of the company include the figures for the quarter ended March 31, 2026, which is the balancing figure between the Audited figures in respect of the Financial Year 2025-26 and the published unaudited year to date figures for the nine months ended December 31, 2025.

Our Report is not modified in respect of the above matter.

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

BRAHMAYYA & CO. CHENNAI INDIA CHARTERED ACCOUNTANTS

Place: Chennai.
Date: July 30, 2026

L. Ravi Sankar
Partner
Membership No. 025929
UDIN: 26025929SLWZAP9396