

SECY/NSE/31/2025-26/22.01.2026

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

Pursuant to Regulation 30, 33 & 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, ("Listing Regulations"), we would like to inform that the Board of Directors at their meeting held today, i.e., 22nd January, 2026 had inter-alia considered and approved the following:

1. Un-Audited Financial Results

Approved the Un-audited financial results of the Company for the quarter and nine months ended 31st December, 2025. In this regard, we enclose herewith a copy of the said Un-audited financial results along with the Limited Review Report dated 22nd January, 2026 issued by the Statutory Auditors of the Company, M/s. Brahmayya & Co., Chartered Accountants.

2. Declaration of Interim Dividend

Declared an Interim Dividend of Rs.10/- (100%) per equity share of face value Rs.10/- each for the financial year 2025–26 on the paid-up equity share capital of Rs. 12.48 Crores.

3. Record Date

The record date has been fixed on Thursday, the 29th January, 2026 for payment of interim dividend. The interim dividend will be paid on or before 20th February, 2026 to those eligible shareholders whose name appears on the Register of Members of the Company / Statement of Beneficial ownership maintained by the Depositories, as on the record date.

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 400001A

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 DECEMBER 2025

Rs in Crores

Particulars	Standalone					
	Quarter Ended			Nine Months Ended		Year Ended
	31/12/2025	30/09/2025	31/12/2024	31-12-2025	31-12-2024	31/03/2025
	Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1 REVENUE FROM OPERATIONS						
Net Revenue from Operations	230.99	198.71	211.67	626.39	599.96	788.81
Other income	6.02	16.72	5.44	34.71	30.93	47.17
TOTAL INCOME	237.01	215.43	217.11	661.10	630.89	835.98
2 EXPENSES						
(a) Cost of materials consumed	195.97	167.15	179.04	529.33	505.97	661.55
Purchase of stock-in-trade	211.05	162.13	187.13	542.10	513.12	667.30
Changes in inventories of finished goods & work-in-progress	(15.08)	5.02	(8.09)	(12.77)	(7.15)	(5.75)
(b) Employee benefits expense	9.81	9.60	8.53	28.97	27.04	37.17
(c) Finance Cost	0.00	0.00	0.00	0.00	0.00	0.00
(d) Depreciation and amortisation expense	0.38	0.39	0.30	1.13	0.90	1.22
(e) Other expenses	7.44	7.38	7.67	21.68	21.40	28.51
Total Expenses	213.60	184.52	195.54	581.11	555.31	728.45
3 Profit/(Loss) before exceptional items and tax (1-2)	23.41	30.91	21.57	79.99	75.58	107.53
4 Exceptional items	-	-	-	-	-	2.67
5 Profit/ (Loss) before tax (3-4)	23.41	30.91	21.57	79.99	75.58	104.86
6 Less: Tax expense						
Current tax	5.55	5.17	4.98	15.78	14.05	18.97
Tax Provision relating to earlier years (net)	-	-	(0.01)	-	(0.01)	(0.01)
Deferred tax	0.68	0.24	0.30	1.12	1.80	2.23
Total Tax Expense	6.23	5.41	5.27	16.90	15.84	21.19
7 Profit after tax for the period	17.18	25.50	16.30	63.09	59.74	83.67
8 Other Comprehensive Income						
Items that will not be reclassified to Profit or Loss						
a) Change in Fair Value of Equity instruments	41.77	(2.15)	(451.56)	381.81	55.88	149.57
b) Re-measurement (loss) / gains on defined benefit plans	0.23	(0.75)	(0.10)	(0.83)	(0.19)	0.27
c) Income tax effect on items that will not be reclassified to profit or loss	(6.03)	0.50	64.59	(55.01)	(9.25)	(22.76)
Other Comprehensive Income (net of tax)	35.97	(2.40)	(387.07)	325.97	46.44	127.08
9 Total Comprehensive Income for the period	53.15	23.10	(370.77)	389.06	106.18	210.75
10 Reserves (excluding Revaluation Reserves)						2233.50
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):	13.77	20.44	13.06	50.56	47.87	67.05

M. Radhavan




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Regd. & Admn. Office :46, Whites Road, Chennai 600 014
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UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31 DECEMBER 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 January 22, 2026. The results have been reviewed by the Statutory Auditors of the Company.
4. 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 2025-26. The Record date has been fixed on Thursday, the 29th January, 2026 for this purpose and dividend will be paid on or before 20th February, 2026
5. Pursuant to the notification of the new Labour Codes by the Government of India with effect from 21 November 2025, and pending issuance of the detailed Rules, the Company, based on actuarial valuation and Management's best estimates, has reassessed its gratuity and other employee benefit obligations and recognised in the financial results for the period ended 31st December, 2025. The Company will review its estimates as further clarifications and Rules are notified"
6. The standalone results for the quarter / nine months ended December 31, 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: 22/01/2026

On behalf of the Board


Mukund S. Raghavan
Managing Director
DIN: 03411396



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, 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 (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 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') 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.

Place: Chennai.
Date: January 22, 2026



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

**P Babu
Partner**

Membership No. 203358
UDIN: 26203358DMMJFV4878