

SECY/NSE/03/2026-27/08.05.2026

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')

The Board of Directors at its meeting held on 08th May, 2026 (i.e., today), has inter-alia, considered and approved the following:

1. Financial Results:

Pursuant to Regulations 30 and 33 of SEBI LODR, please find enclosed herewith the following:

(i) The Audited Standalone Financial Results for the year ended 31st March, 2026, together with a Statement of Assets and Liabilities as on 31st March, 2026 and Cash Flow Statement for the year ended 31st March, 2026.

(ii) Statutory Auditor's Report issued by M/s. Brahmayya & Co, Chartered Accountants.

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company hereby declares that the Statutory Auditors have expressed an unmodified opinion on the Standalone Financial Results for the financial year ended 31.03.2026.

We have made arrangements for publication of the extract of the Audited Financial Results along with Quick Response Code in English and Tamil newspaper within the prescribed time.

2. Seventy Second Annual General Meeting.

The Seventy Second Annual General Meeting (AGM) of the Company will be held on 21st July, 2026 (Tuesday) through Video Conferencing / Other Audio-Visual Means (OAVM).



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

3. Dividend

The Board has recommended a final dividend of Rs. 23/- per Equity Share of Rs.10/- each (230%) for the financial year 2025-26, subject to approval of the shareholders at the ensuing 72nd Annual General Meeting (AGM).

The record date for the purpose of dividend / AGM shall be, 14th July, 2026 (Tuesday).

The Board Meeting commenced at 10:00 A.M. and concluded at 12:25 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. & Admn. Office :46, Whites Road, Chennai 600 014
 CIN : L65991TN1954PLC000958 Website: www.impal.net E-MAIL ID: secy@impal.net
AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31 MARCH 2026

Rs in Crores

Particulars	Standalone				
	Quarter Ended			Year Ended	
	31/03/2026 Audited	31/12/2025 Reviewed	31/03/2025 Audited	31/03/2026 Audited	31/03/2025 Audited
1 REVENUE FROM OPERATIONS					
Net Revenue from Operations	210.72	230.99	188.85	837.11	788.81
Other income	17.72	6.02	16.24	52.43	47.17
TOTAL INCOME	228.44	237.01	205.09	889.54	835.98
2 EXPENSES					
(a) Cost of materials consumed	175.57	195.97	155.58	704.89	661.55
Purchase of stock-in-trade	176.33	211.05	154.18	718.43	667.30
Changes in inventories of finished goods & work-in-progress	(0.77)	(15.08)	1.40	(13.54)	(5.75)
(b) Employee benefits expense	9.83	9.81	10.13	38.80	37.17
(c) Finance Cost	0.00	0.00	0.00	0.00	0.00
(d) Depreciation and amortisation expense	0.40	0.38	0.32	1.53	1.22
(e) Other expenses	8.19	7.44	7.11	29.87	28.51
Total Expenses	193.98	213.60	173.14	775.09	728.45
3 Profit/(Loss) before exceptional items and tax (1-2)	34.46	23.41	31.95	114.45	107.53
4 Exceptional Item	-	-	2.67	-	2.67
5 Profit/ (Loss) before tax (3+4)	34.46	23.41	29.28	114.45	104.86
6 Less: Tax expense					
Current tax	5.03	5.55	4.92	20.81	18.97
Tax Provision relating to earlier years (net)	(3.83)	-	-	(3.83)	(0.01)
Deferred tax	(0.20)	0.68	0.43	0.92	2.23
Total Tax Expense	1.00	6.23	5.35	17.90	21.19
7 Profit after tax for the period / year	33.46	17.18	23.93	96.55	83.67
8 Other Comprehensive Income					
Items that will not be reclassified to Profit or Loss					
a) Change in Fair Value of Equity instruments	(376.95)	41.77	93.69	4.86	149.57
b) Re-measurement (loss) / gains on defined benefit plans	0.21	0.23	0.46	(0.62)	0.27
c) Income tax effect on items that will not be reclassified to profit or loss	53.85	(6.03)	(13.51)	(1.16)	(22.76)
Other Comprehensive Income (net of tax)	(322.89)	35.97	80.64	3.08	127.08
9 Total Comprehensive Income for the period / year	(289.43)	53.15	104.57	99.63	210.75
10 Reserves (excluding Revaluation Reserves)				2295.69	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 Earnings per share (of Rs. 10/- each)					
Basic & Diluted in Rupees (not annualised for quarters):	26.81	13.77	19.18	77.36	67.05



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Regd. & Admn. Office :46, Whites Road, Chennai 600 014
CIN : L65991TN1954PLC000958 Website: www.impal.net E-MAIL ID: secy@impal.net
AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31 MARCH 2026

Notes:

1. The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".
2. These standalone 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. The standalone financial results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on May 08, 2026. These financial results have been audited by the Statutory Auditors of the Company.
4. The standalone results for the quarter / year ended March 31, 2026 are available on the National Stock Exchange website (URL:www.nseindia.com) and on the Company's website (URL:www.impal.net).
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 year ended 31st March, 2026. The Company will review its estimates as further clarifications and Rules are notified"
6. The above is an extract of the detailed format of Quarterly / Year ended March 31, 2026 Financial Results filed with the National Stock Exchange under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the aforesaid Financial Results are available on the National Stock Exchange website (www.nseindia.com) and on Company's website (www.impal.net).
7. The Board of Directors have recommended a final dividend Rs. 23/- per equity share, subject to approval by the Shareholders at the ensuing Annual General Meeting. If approved, the total dividend for the year 2025-26 will aggregate to Rs.33/- per share including the interim dividend of Rs.10/- per share already paid.

On behalf of the Board



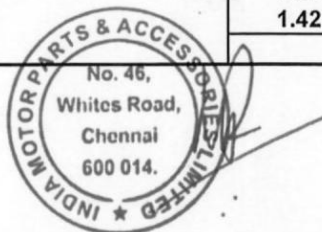
Mukund S Raghavan
Mukund S Raghavan
Managing Director
DIN: 03411396

Place: Chennai
Date: 08/05/2026

INDIA MOTOR PARTS AND ACCESSORIES LIMITED		
Standalone Statement of Assets and Liabilities as at March 31, 2026		
		Rs in Crores
Particulars	Standalone	
	Audited As at 31.03.2026	Audited As at 31.03.2025
ASSETS		
1 Non-current assets		
(a) Property, Plant and Equipment	21.54	16.95
(b) Other Intangible assets	0.67	0.61
(c) Financial Assets		
(i) Investment - Equity Instruments	2000.53	1995.68
(ii) Investment - Others	182.79	175.42
Total Non-Current Assets	2205.53	2188.66
2 Current assets		
(a) Inventories	97.00	82.66
(b) Financial Assets		
(i) Current Investments	74.88	60.64
(ii) Trade Receivables	106.39	108.61
(iii) Cash and cash equivalents	24.52	22.60
(iv) Bank Balances other than cash and cash equivalents	22.20	32.47
(v) Other current financial assets	6.40	5.84
(c) Current Tax Assets (Net)	1.67	1.05
(d) Other Current Assets	1.02	2.89
Total Current Assets	334.08	316.76
TOTAL - ASSETS	2539.61	2505.42
EQUITY & LIABILITIES		
Equity		
(a) Equity Share Capital	12.48	12.48
(b) Other Equity	2295.69	2233.50
Total Equity	2308.17	2245.98
Liabilities		
1 Non-current liabilities		
(a) Financial Liabilities		-
(b) Provisions	10.22	9.62
(c) Deferred tax liabilities (Net)	184.52	182.44
Total Non-Current Liabilities	194.74	192.06
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	26.21	52.50
(iii) Other financial liabilities	4.50	4.94
(b) Other Current Liabilities	5.71	9.75
(c) Provisions	0.28	0.19
Total Current Liabilities	36.70	67.38
TOTAL - EQUITY & LIABILITIES	2539.61	2505.42



INDIA MOTOR PARTS AND ACCESSORIES LIMITED			
Standalone Cash Flow Statement for the year ended March 31, 2026			
PARTICULARS	Year Ended		
	Audited		
	31.03.2026	31.03.2025	
	(Rs in Crores)	(Rs in Crores)	
A) Cash flow from Operating Activities			
a) Net Profit Before tax	114.45	107.53	
Adjustments for:			
Depreciation and Amortization expense	1.53	1.22	
Dividend Income	(25.77)	(23.32)	
Interest Income from Bank Deposits and others	(12.22)	(10.91)	
Interest Income from Income Tax Refund	(2.92)	0.00	
Profit on sale of Property, Plant and Equipment	(0.01)	0.00	
Loss on Sale/Write off of Property, Plant and Equipment	0.06	0.01	
Profit on Sale of Investments / Changes in Fair Value	(11.45)	(12.91)	
b) Operating Profit before Working Capital Changes	63.67	61.62	
Adjustment for:			
Decrease/ (Increase) in Trade Receivables	2.22	(10.43)	
Decrease / (Increase) in Other current assets	1.13	(1.99)	
Decrease / (Increase) in Inventories	(14.34)	(4.95)	
(Decrease) / Increase in Trade Payable and other liabilities	(30.17)	(41.16)	(6.23) (23.60)
c) Cash Generated from Operations	22.51	38.02	
Less: Direct Taxes Paid (Net)	(17.59)	(20.18)	
Net Cash flow from Operating Activities	4.92	17.84	
B) Cash flow from Investing Activities			
Sale of Property, Plant and Equipment	0.02	0.02	
Proceeds from Sale/ Redemption of Mutual Fund and other Investments	790.66	738.79	
Dividend received	25.77	23.32	
(Deposits with Bank) and maturity	10.78	(12.41)	
Interest Income from Bank Deposits and others	13.18	9.78	
Interest Income from Income Tax Refund	2.92	-	
Purchase of Property, Plant and Equipment	(6.26)	(1.69)	
Investments in Mutual Funds and others	(802.63)	(745.00)	
Net Cash used in Investing Activities	34.44	12.81	
C) Cash flow from Financing Activities			
Dividend Paid	(37.44)	(34.94)	
Net Cash flow from Financing Activities	(37.44)	(34.94)	
D) Net Increase / (Decrease) in Cash & Cash Equivalents	1.92	(4.29)	
Cash & Cash Equivalent at beginning of the year	22.60	26.89	
Cash & Cash Equivalent at the end of the year	24.52	22.60	
Items forming part of cash and cash equivalents			
Balances with Banks	12.27	10.59	
Cheques and Drafts on hand	10.57	11.51	
Cash on hand	0.26	0.32	
Remittances in Transit	1.42	24.52	0.18 22.60



Independent Auditor's Report on Audited Standalone Financial Results of India Motor Parts and Accessories Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To

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

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying statement of Standalone financial results of India Motor Parts & Accessories Limited ("the Company") for the year ended March 31, 2026, together with relevant notes thereon, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these standalone financial results

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the year ended March 31, 2026.

Basis of opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

These quarterly financial results as well as the year-to-date standalone financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the

net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.

- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results include the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures upto nine months period ended December 31, 2025 which were subject to limited review by us.

Place: Chennai

Date : May 08, 2026



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

P. Babu
Partner

Membership No. 203358

UDIN: 26203358XZLJAV8869