

# INDIA MOTOR PARTS & ACCESSORIES LIMITED

REGD. OFFICE : 46, WHITES ROAD, CHENNAI - 600 014.

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E-mail : [secy@impal.net](mailto:secy@impal.net)  
Post Box No.: 408  
Chennai - 600 014.  
CIN: L65991TN1954PLC000958

**SECY/NSE/30/2022-23/07.11.2022**

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: Outcome of the Board Meeting - Un-Audited Standalone and Consolidated Financial Results for the quarter / half year ended 30.09.2022.**

With reference to the above subject, we wish to inform you that the Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter / half year ended 30.09.2022, were approved by the Board of Directors at their meeting held today.

Pursuant to Regulation 30 & 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose herewith a copy of the said Un-Audited Standalone and Consolidated Financial Results of the Company for the quarter / half year ended 30.09.2022 and Limited Review Report dated 07<sup>th</sup> November, 2022 issued by the Auditors of the Company, M/s Brahmayya & Co, Chartered Accountants.

Please take the enclosed results on record.

Thanking you,

Yours faithfully,  
For India Motor Parts & Accessories Limited

**Aditya Sharma**  
**Company Secretary & Compliance Officer**

Copy to: -The Manager, Listing Department,  
BSE Limited  
Floor 25, P J Towers,  
Dalal Street, Mumbai 400 001

Web : [www.impal.net](http://www.impal.net)

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**Independent Auditor's Limited Review Report on the Unaudited Standalone Quarterly and Year to date Financial Results of the Indian Motor Parts & Accessories Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

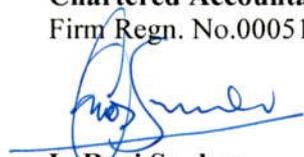
To  
**The Board of Directors,  
Indian Motor Parts & Accessories Limited,  
Chennai.**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **Indian Motor Parts & Accessories Limited** ("the Company"), for the quarter and six months period ended September 30, 2022 together with the relevant notes thereon ("the Statement"), being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
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 the Companies Act, 2013, and other accounting principles generally accepted in India. 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. 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 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 as 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 the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Chennai

Date: 7<sup>th</sup> November, 2022

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

  
**L. Ravi Sankar  
Partner**

Membership No.025929

UDIN: 22025929BCJRG/E1624

**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 30TH SEPTEMBER 2022**

Rs in Crores

Particulars	Standalone					
	Quarter Ended			Half Year Ended		Year Ended
	30-09-2022 Reviewed	30-06-2022 Reviewed	30-09-2021 Reviewed	30-09-2022 Reviewed	30-09-2021 Reviewed	31-03-2022 Audited
<b>1 REVENUE FROM OPERATIONS</b>						
Net Revenue from Operations	171.27	184.14	162.78	✓ 355.41	278.49	627.80
Other income	11.36	1.07	4.87	✓ 12.43	7.62	15.27
<b>TOTAL INCOME</b>	<b>182.63</b>	<b>185.21</b>	<b>167.65</b>	<b>367.84</b>	<b>286.11</b>	<b>643.07</b>
<b>2 EXPENSES</b>						
(a) Cost of materials consumed	143.72	155.11	136.77	298.83	233.91	522.05
Purchase of stock-in-trade	145.52	156.56	145.86	302.08	239.73	539.53
Changes in inventories of finished goods & work-in-progress	(1.80)	(1.45)	(9.09)	(3.25)	(5.82)	(17.48)
(b) Employee benefits expense	8.39	7.85	6.75	✓ 16.24	13.54	29.27
(c) Finance Cost	0.01	0.00	0.00	0.01	0.07	0.08
(d) Depreciation and amortisation expense	0.22	0.21	0.19	0.43	0.38	0.78
(e) Other expenses	5.66	5.44	5.10	✓ 11.10	8.55	19.58
<b>Total Expenses</b>	<b>158.00</b>	<b>168.61</b>	<b>148.81</b>	<b>326.61</b>	<b>256.45</b>	<b>571.76</b>
<b>3 Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>24.63</b>	<b>16.60</b>	<b>18.84</b>	✓ <b>41.23</b>	<b>29.66</b>	<b>71.31</b>
<b>4 Exceptional items</b>	-	-	-	-	-	-
<b>5 Profit/ (Loss) before tax (3+4)</b>	<b>24.63</b>	<b>16.60</b>	<b>18.84</b>	<b>41.23</b>	<b>29.66</b>	<b>71.31</b>
<b>6 Less: Tax expense</b>						
Current tax	4.20	5.04	3.79	9.24	7.41	16.89
Deferred tax	0.26	(2.74)	0.23	(2.48)	(2.30)	(1.85)
Reversal of Tax Provision relating to earlier years (net)	-	-	-	-	-	(0.54)
<b>Total Tax Expense</b>	<b>4.46</b>	<b>2.30</b>	<b>4.02</b>	<b>6.76</b>	<b>5.11</b>	<b>14.50</b>
<b>7 Profit after tax for the period</b>	<b>20.17</b>	<b>14.30</b>	<b>14.82</b>	✓ <b>34.47</b>	<b>24.55</b>	<b>56.81</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	171.67	(45.31)	(38.87)	126.36	(52.43)	(306.06)
b) Re-measurement (loss) / gains on defined benefit plans	(1.74)	0.10	(0.19)	(1.64)	(0.09)	0.70
c) Income tax effect on items that will not be reclassified to profit or loss	(20.73)	7.15	3.88	✓ (13.58)	13.42	50.93
<b>Other Comprehensive Income (net of tax)</b>	<b>149.20</b>	<b>(38.06)</b>	<b>(35.18)</b>	✓ <b>111.14</b>	<b>(39.10)</b>	<b>(254.43)</b>
<b>9 Total Comprehensive Income for the period</b>	<b>169.37</b>	<b>(23.76)</b>	<b>(20.36)</b>	✓ <b>145.61</b>	<b>(14.55)</b>	<b>(197.62)</b>
<b>10 Reserves (excluding Revaluation Reserves)</b>						1210.04
<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):	<b>16.16</b>	<b>11.46</b>	<b>11.88</b>	✓ <b>27.62</b>	<b>19.68</b>	<b>45.52</b>



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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**  
**UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30TH SEPTEMBER 2022**

**Notes:**

1. The Company operates in only one segment, namely "Sale and Distribution of Automotive spares".
2. The above standalone financial results of the Company have been prepared in accordance with Companies Act, 2013 read with relevant rules and accounting standards.
3. The standalone results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on November 07, 2022. The results have been reviewed by the Statutory Auditors of the Company.
4. The standalone results for the quarter / half year ended September 30, 2022 are available on the National Stock Exchange website (URL:www.nseindia.com) and on the Company's website (URL:www.impal.net).
5. Previous year's /periods' figures have been regrouped wherever necessary to conform to current year's/ period's classification.

**For INDIA MOTOR PART S & ACCES SORIES LIMITED**



Place: Chennai  
Date: 07/11/2022

  
N. KRISHNAN  
Managing Director  
DIN: 00041381

**Independent Auditor's Limited Review Report on Consolidated Unaudited Quarterly and Year to Date Financial Results of the Indian Motor Parts & Accessories Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

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

1. We have reviewed the accompanying statement of consolidated unaudited financial results of **Indian Motor Parts & Accessories Limited** ("the Parent"), and its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its share of net profit after tax and total comprehensive income of associate for the quarter and six months period ended September 30, 2022 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

S. No	Name of the Entity	Relationship
1	India Motor Parts & Accessories Ltd	Parent Company
2	CAPL Motor Parts Private Limited	Subsidiary Company
3	Transenergy Private Limited	Associate Company

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of the other auditor referred to in paragraph 6 & 7 below, 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 there under and other accounting principles generally

accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial results of the subsidiary included in the consolidated unaudited financial results, whose interim financial results reflect total revenue of Rs.4.70 crores and Rs.10.08 crores, total net Profit after tax of Rs.0.34 crores and Rs. 0.59 Crores and total comprehensive income of Rs. 0.34 and Rs. 0.59 Crores for the quarter and six months period ended September 30, 2022 as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose report have been furnished to us by the management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above.

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

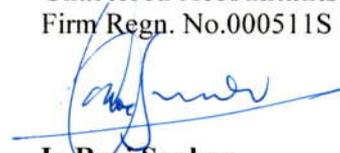
7. The Consolidated unaudited financial results also include the Group's share of net profit after tax of Rs. 0.90 and Rs.1.90 crores and total comprehensive income of Rs.0.90 crores and Rs. 1.90 crores for the quarter and six months period ended September 30, 2022 as considered in the consolidated unaudited financial results, in respect of the associate, whose interim financial results have not been reviewed by us. These interim financial results have been reviewed by other auditor whose report have been furnished to us by the management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on the reports of the other auditor and the procedures performed by us as stated in paragraph 3 above

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

Place: Chennai

Date: 7<sup>th</sup> November, 2022

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



**L. Ravi Sankar**  
**Partner**

Membership No.025929

UDIN: 22025929 BCJRHZ5283.

**INDIA MOTOR PARTS & ACCESSORIES LIMITED**  
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**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30 SEPTEMBER 2022**

		Rs in Crores					
		Consolidated					
Particulars		Quarter Ended			Half Year Ended		Year Ended
		30-09-2022	30-06-2022	30-09-2021	30-09-2022	30-09-2021	31-03-2022
		Reviewed	Reviewed	Reviewed	Reviewed	Reviewed	Audited
1	<b>REVENUE FROM OPERATIONS</b>						
	Net Revenue from Operations	175.80	189.42	167.17	✓ 365.22	286.42	646.09
	Other income	11.41	1.06	4.43	✓ 12.47	7.22	14.88
	<b>TOTAL INCOME</b>	<b>187.21</b>	<b>190.48</b>	<b>171.60</b>	<b>377.69</b>	<b>293.64</b>	<b>660.97</b>
2	<b>EXPENSES</b>						
	(a) Cost of materials consumed	147.61	159.77	140.79	307.38	240.88	537.77
	Purchase of stock-in-trade	149.44	161.51	150.09	310.95	246.96	555.65
	Changes in inventories of finished goods & work-in-progress	(1.83)	(1.74)	(9.30)	(3.57)	(6.08)	(17.88)
	(b) Employee benefits expense	8.52	7.98	6.89	16.50	13.78	29.79
	(c) Finance Cost	0.01	0.00	0.00	0.01	0.07	0.08
	(d) Depreciation and amortisation expense	0.23	0.21	0.20	0.44	0.40	0.81
	(e) Other expenses	5.77	5.57	5.22	11.34	8.77	20.10
	<b>Total Expenses</b>	<b>162.14</b>	<b>173.53</b>	<b>153.10</b>	<b>✓ 335.67</b>	<b>263.90</b>	<b>588.55</b>
3	<b>Profit/(Loss) before exceptional items and tax (1-2)</b>	<b>25.07</b>	<b>16.95</b>	<b>18.50</b>	<b>✓ 42.02</b>	<b>29.74</b>	<b>72.42</b>
4	<b>Exceptional items</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
5	<b>Profit/ (Loss) before tax (3+4)</b>	<b>25.07</b>	<b>16.95</b>	<b>18.50</b>	<b>42.02</b>	<b>29.74</b>	<b>72.42</b>
6	<b>Less : Tax expense</b>						
	Current tax	4.31	5.13	3.84	✓ 9.44	7.57	17.31
	Deferred tax	0.26	(2.74)	0.23	(2.48)	(2.30)	(1.85)
	Reversal of Tax Provision relating to earlier years (net)	0.00	0.00	0.00	0.00	0.00	(0.53)
	<b>Total Tax Expense</b>	<b>4.57</b>	<b>2.39</b>	<b>4.07</b>	<b>6.96</b>	<b>5.27</b>	<b>14.93</b>
7	<b>Share of Profit / (Loss) from Associate</b>	<b>0.90</b>	<b>1.00</b>	<b>0.98</b>	<b>1.90</b>	<b>0.89</b>	<b>3.38</b>
8	<b>Profit after tax for the period</b>	<b>21.40</b>	<b>15.56</b>	<b>15.41</b>	<b>36.96</b>	<b>25.36</b>	<b>60.87</b>
9	<b>Other Comprehensive Income</b>						
	(i) Item that will not be reclassified to Profit or Loss						
	a) Change in Fair Value of Equity instruments	171.67	(45.31)	(38.87)	126.36	(52.43)	(306.06)
	b) Re-measurement (loss) / gain on defined benefit plans	(1.74)	0.10	(0.19)	(1.64)	(0.09)	0.70
	c) Income tax effect on items that will not be reclassified to profit or loss	(20.73)	7.15	3.88	(13.58)	13.42	50.93
	Share of Other Comprehensive Income (net of tax) - Associate						0.22
	<b>Other Comprehensive Income (net of tax)</b>	<b>149.20</b>	<b>(38.06)</b>	<b>(35.18)</b>	<b>111.14</b>	<b>(39.10)</b>	<b>(254.21)</b>
10	<b>Total Comprehensive Income for the period</b>	<b>170.61</b>	<b>(22.50)</b>	<b>(19.77)</b>	<b>✓ 148.11</b>	<b>(13.74)</b>	<b>(193.34)</b>
11	<b>Net Profit attributable to</b>						
	Shareholders of the Company	21.37	15.53	15.39	36.90	25.31	60.75
	Non-Controlling Interest	0.03	0.03	0.02	0.06	0.05	0.12
12	<b>Other Comprehensive Income attributable to</b>						
	Shareholders of the Company	149.20	(38.06)	(35.18)	111.14	(39.10)	(254.21)
	Non-Controlling Interest	-	-	-	-	-	-
13	<b>Total Comprehensive Income attributable to</b>						
	Shareholders of the Company	170.58	(22.53)	(19.79)	148.05	(13.79)	(193.46)
	Non-Controlling Interest	0.03	0.03	0.02	0.06	0.05	0.12
14	<b>Reserves (excluding Revaluation Reserves)</b>						1221.55
15	<b>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>
16	<b>Earnings per share (of Rs. 10/- each)</b>						
	Basic & Diluted in Rupees (not annualised for quarters):	17.12	12.44	12.33	✓ 29.57	20.28	48.68



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**UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / HALF YEAR ENDED 30 SEPTEMBER 2022**

**Notes:**

1. The Group operates in only one segment, namely "Sale and Distribution of Automotive spares".
2. The above consolidated financial results of the Company have been prepared in accordance with Companies Act, 2013 read with relevant rules and accounting standards.
3. The Consolidated results were reviewed by the Audit Committee of the Board and subsequently approved by the Board of Directors at its meeting held on November 07, 2022. The results have been reviewed by the Statutory Auditors of the Company.
4. The consolidated results for the quarter / half year ended September 30, 2022 are available on the the National Stock Exchange website (URL:www.nseindia.com) and on the Company's website (URL:www.impal.net).
5. Previous year's /periods' figures have been regrouped wherever necessary to conform to current year's/ period's classification.

**For INDIA MOTOR PARTS & ACCESSORIES LIMITED**



**N. KRISHNA N**  
Managing Director  
DIN: 00041381

Place: Chennai  
Date:07/11/2022

**INDIA MOTOR PARTS AND ACCESSORIES LIMITED**
**Standalone and Consolidated Statement of Assets and Liabilities**

Rs in Crores

Particulars	Standalone		Consolidated	
	Reviewed As at 30.09.2022	Audited As at 31.03.2022	Reviewed As at 30.09.2022	Audited As at 31.03.2022
<b>ASSETS</b>				
<b>1 Non-current assets</b>				
(a) Property, Plant and Equipment	14.39	13.97	14.44	14.03
(b) Other Intangible Assets	0.00	0.00	2.67	2.67
(c) Financial Assets				
(i) Investments - Equity Instruments	1124.82	998.75	1130.14	1002.73
(ii) Investment - Mutual Funds Long Term	90.67	40.44	91.93	41.70
<b>Sub-total Non-Current Assets</b>	<b>1229.88</b>	<b>1053.16</b>	<b>1239.18</b>	<b>1061.13</b>
<b>2 Current assets</b>				
(a) Financial Assets				
(i) Current Investments	73.41	122.41	74.04	123.20
(ii) Trade Receivables	98.78	88.60	102.02	91.29
(iii) Cash and cash equivalents	13.64	12.24	14.07	12.58
(iv) Bank Balances other than cash and cash equivalents	1.71	1.65	3.21	3.05
(v) Other current financial assets	3.42	2.33	3.44	2.37
(b) Inventories	71.01	68.03	72.71	69.41
(c) Current Tax Assets (Net)	1.09	2.50	1.08	2.47
(d) Other Current Assets	0.27	3.05	0.32	3.08
<b>Sub total Current Assets</b>	<b>263.33</b>	<b>300.81</b>	<b>270.89</b>	<b>307.45</b>
<b>TOTAL - ASSETS</b>	<b>1493.21</b>	<b>1353.97</b>	<b>1510.07</b>	<b>1368.58</b>
<b>EQUITY &amp; LIABILITIES</b>				
<b>Equity</b>				
(a) Equity Share Capital	12.48	12.48	12.48	12.48
(b) Other Equity	1339.44	1210.04	1352.82	1221.55
Equity attributable to the owners of the Company	1351.92	1222.52	1365.30	1234.03
Non-Controlling Interest			0.89	0.83
<b>Sub total -Equity</b>	<b>1351.92</b>	<b>1222.52</b>	<b>1366.19</b>	<b>1234.86</b>
<b>Liabilities</b>				
<b>1 Non-current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	0.00	0.00	0.00	0.00
(ii) Other financial liabilities	0.00	0.00	0.00	0.00
(b) Provisions	10.01	8.51	10.01	8.51
(c) Deferred tax liabilities (Net)	56.29	45.20	56.27	45.18
<b>Sub-total Non-Current Liabilities</b>	<b>66.30</b>	<b>53.71</b>	<b>66.28</b>	<b>53.69</b>
<b>2 Current liabilities</b>				
(a) Financial Liabilities				
(i) Borrowings	0.00	5.33	0.00	5.33
(ii) Trade payables				
(A) Total outstanding dues of micro enterprises and small enterprises	0.00	0.00	0.00	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	62.22	59.58	64.57	61.73
(iii) Other financial liabilities	2.57	3.36	2.57	3.23
(b) Other Current Liabilities	10.01	9.36	10.27	9.63
(c) Provisions	0.19	0.11	0.19	0.11
<b>Sub- total Current Liabilities</b>	<b>74.99</b>	<b>77.74</b>	<b>77.60</b>	<b>80.03</b>
<b>TOTAL - EQUITY &amp; LIABILITIES</b>	<b>1493.21</b>	<b>1353.97</b>	<b>1510.07</b>	<b>1368.58</b>



INDIA MOTOR PARTS AND ACCESSORIES LIMITED		Standalone		Consolidated	
Cash Flow Statement for the half year ended Sept 30, 2022		Haly year Ended		Haly year Ended	
		Reviewed		Reviewed	
PARTICULARS	30.09.2022	30.09.2021	30.09.2022	30.09.2021	
	(Rs in Crores)	(Rs in Crores)	(Rs in Crores)	(Rs in Crores)	(Rs in Crores)
<b>A) Cash flow from Operating Activities</b>					
a) Net Profit Before tax	41.23	29.66	42.03	29.74	
Adjustments for:					
Depreciation	0.43	0.38	0.44	0.40	
Dividend Income	(8.39)	(2.62)	(8.39)	(2.08)	
Interest Income from Bank Deposits	(2.10)	(1.09)	(2.14)	(1.19)	
Loss on Sale of Assets	0.00	0.00	0.00	0.00	
Profit on Sale of Assets	(0.03)	0.00	(0.03)	0.00	
Profit on Sale of Investments / Changes in Fair Value	(1.89)	(3.87)	(1.90)	(3.91)	
<b>b) Operating Profit before Working Capital Changes</b>	<b>29.25</b>	<b>22.46</b>	<b>30.01</b>	<b>22.96</b>	
Adjustment for:					
Decrease/ (Increase) in Trade Receivables	(10.18)	(8.65)	(10.73)	(9.43)	
Decrease / (Increase) in Loans & Advances	1.64	1.75	1.59	1.75	
Decrease / (Increase) in Inventories	(2.98)	(6.12)	(3.31)	(6.38)	
(Decrease) / Increase in Trade Payable and other liabilities	4.08	(7.44)	4.40	(8.05)	(2.28)
<b>c) Cash Generated from Operations</b>	<b>21.81</b>	<b>20.41</b>	<b>21.96</b>	<b>20.68</b>	
Less: Direct Taxes Paid	(7.82)	(6.37)	(8.04)	(6.53)	
<b>Net Cash flow from Operating Activities</b>	<b>13.99</b>	<b>14.04</b>	<b>13.92</b>	<b>14.14</b>	
<b>B) Cash flow from Investing Activities</b>					
Sale of Fixed Assets	0.04	0.00	0.04	0.00	
Sale/ Redemption of Mutual Fund Investments	390.45	357.75	402.34	367.76	
Dividend received	8.39	2.62	8.39	2.62	
Proceeds from maturity of deposits with bank and others	0.00		0.00		
Deposits with Bank and Others	0.00	34.54	(0.10)	34.54	
Interest Income from Bank Deposits	1.55	0.90	1.61	1.00	
Purchase of Fixed Assets	(0.86)	(0.23)	(0.86)	(0.23)	
Purchase of Equity Shares	0.00	(78.54)	0.00	(78.54)	
Advance received for sale of Property	0.00	3.01	0.00	3.01	
Purchase of Mutual Fund Investments	(390.61)	(336.28)	(402.30)	(346.22)	
<b>Net Cash used in Investing Activities</b>	<b>8.96</b>	<b>(16.23)</b>	<b>9.12</b>	<b>(16.07)</b>	
<b>C) Cash flow from Financing Activities</b>					
Cash Credit -Borrowings / (Repayments)	(5.33)	0.00	(5.33)	0.00	
Dividend Paid including Dividend Distribution Tax	(16.22)	(12.48)	(16.22)	(13.08)	
<b>Net Cash flow from Financing Activities</b>	<b>(21.55)</b>	<b>(12.48)</b>	<b>(21.55)</b>	<b>(13.08)</b>	
<b>D) Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>					
	<b>1.40</b>	<b>(14.67)</b>	<b>1.49</b>	<b>(15.00)</b>	
Cash & Cash Equivalent at beginning of the year	12.24	29.10	12.58	31.37	
Cash & Cash Equivalent at the end of the year	13.64	14.43	14.07	16.37	
<b>Items forming part of cash and cash equivalents</b>					
Balances with Banks	2.56	5.12	2.86	5.39	
Cheques and Drafts on hand	7.31	6.67	7.44	6.84	
Cash on hand	0.22	0.32	0.22	0.32	
Remittances in Transit	3.55	2.32	3.55	2.32	
Short Term Deposits with Banks	0.00	0.00	0.00	15.00	16.37

