



# Accuracy Shipping Limited

Investor Presentation – November 2024



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## Accuracy Shipping Limited End to End Logistics Solution Provider

**400+**

Operational Trucks

**1,80,000+**

Sq. Ft Warehouse Under  
Management

**14**

Branch Office Across  
India

**72**

Agency agreement  
across the Globe

**500+ & 430+**

Employees & Trained  
Drivers

**49,764**

Containers handled in  
H1FY25



# Company Timeline



**2008-10**

Incorporated with a very clear focus to deliver the highest level of Customs Clearance services to our Customers



**2016**

This Business model, supported by a constant vigil for new opportunities leading ASL grow & evolve into total logistics solutions



**2019-2020**

SME IPO in June 2018 and shifted to mainboard in Dec 2020  
Consolidated all business under one roof of ASL

**2011-15**

Started Freight Forwarding and Transportation services adding branch office in Mumbai, Chennai and other states across India



**2017-2018**

Mature as a 3PL logistics company with strong tailwinds in the Marble and Ceramic segment along with expanding our horizons to newer segments/industry



**2021-22**

New business verticals added, Essar Petrol Pump in Nov 2020 & Ashok Leyland Dealership in Jan 2022  
New tie-ups, with large domestic companies in India & abroad to provide full end-to-end logistics services.

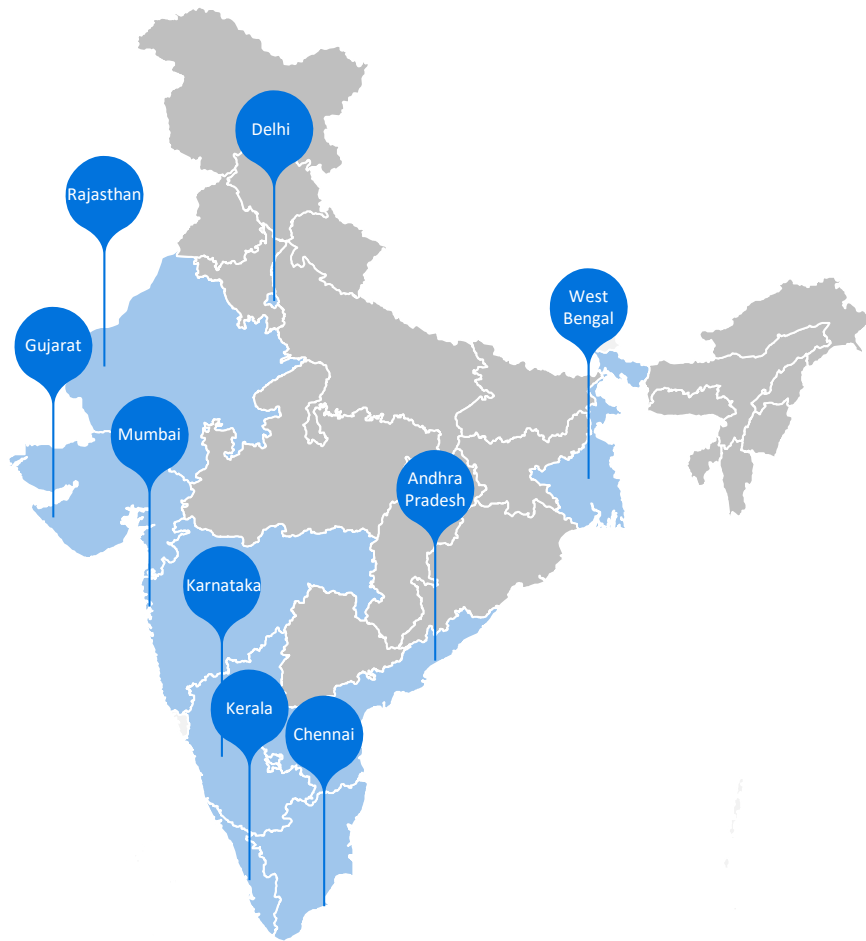


# Presence across the Value Chain

Presence Across the value chain for  
**Bundled as well as Standalone services**



## 14 Offices Across India



## 72 Agency agreement across the Globe





## Clearing & Forwarding

- Full array of Ocean C&F using advance tracking technology, covers most all seaport locations
- Comprehensive custom clearing services including HSN classification, rate of duty, Preparation of bills of entry, processing dispatch, delivery to the destination



## Warehousing (CFS)

- ~1,80,000 sq. ft exclusive warehouse space under management dedicated for our customers
- ~6,00,000 sq. ft exclusive tie ups of Empty Parks for loading, unloading and storage of containers



## Transportation

- Own 330 HCV's & Excl. Tie ups for another 35 vehicles
- 64 Global partners across the world, these are long term relationships built over the last decade



## Project Cargo

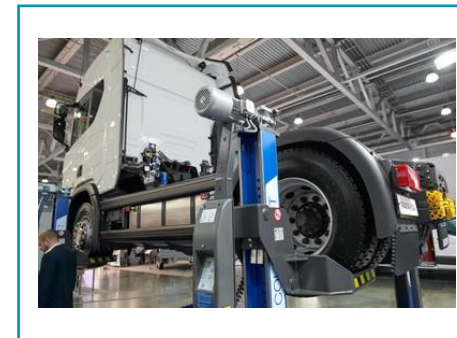
We offer safe, environmentally friendly, tailor-made and cost-effective logistics solutions

- Project Management
- Logistics Personnel
- High & Heavy lifting
- Freight Forwarding
- Warehousing



## Fueling Station

- Quality Refined Petrol & Petroleum Products
- Complete range of Lubricants from Shell and Servo



## HCV's Dealership

- Dealership agreement with Ashok Leyland for sale & service of Heavy Commercial Vehicles and spare parts
- Showrooms & workshops at all three locations:
  - 20 bays at Gandhidham,
  - 15 bays at Mundra &
  - 6 bays at Bhuj



Most trustworthy and popular Custom Broking Agents, offering **World Class Custom Clearing Services**

It is our endeavor to enhance our customer's delight by offering them **right solution at right time**

Multiple cargo handling experts

Handling over ~8,294 TEU's on Monthly basis

Timely EXIM advice to customers

24 hours port operation team

Unparalleled Custom Broking Services

Custom clearance service to customers covering both Air and Sea

Special attention to all the details involved in the customs clearance process both **National and International** and ensure that our customs department is constantly updated regarding new laws and regulations as well as export Consignment Clearance.

We facilitate shipment of Import and Exports in the **shortest possible time span**

- **Export customs clearance** i.e. Preparation of shipping bill (on the basis of shippers letter of instruction), classification for drawback, DEPB or DEEC, receipt of goods, measurement, Weightment as also marking, labeling processing customs clearance, customs examination and obtaining customs out charge and handling over international carriers.
- **Import customs Clearance** i.e. HSN classification, rate of duty, preparation of bills of entry, processing the customs clearance, assessment, customs examination and obtaining customs out of charge and arranging dispatch, delivery to the destination.



## Pan India Presence for Road Transportation



- ✓ Strategically operations controlled through a spread-out network of offices and depots, including offices at checkpoints as well, this service handles and delivers a variety of cargo across the country with professional ease.
- ✓ Standardized surface transportation services, with an assurance of safe handling of the goods.
- ✓ Goods delivered in flawless condition, thereby providing absolute satisfaction to our clients.
- ✓ Efficient & reliable services with utmost sincerity and dedication
- ✓ Services with clearly defined transit times given to customers the security they need in order to budget reliably and keep an exact control of the flow of good
- ✓ Possess trucks, trailers and road tankers of all different sizes and payload capacities.

400 operational trucks for road transport across India

24 hours working team for road transport

Own manufacturing facility for truck trolley

## Material Handling Equipment's

Access to the full range of material handling equipment such as cranes, lighters, heavy lift trucks for sea and overland operations.



## Experienced Personnel

Experienced and specialized personnel for project cargo logistics with industry domain knowledge and handling skills



## Infrastructure Facilities

Well equipped with efficient and effective infrastructure facilities to handle all types of project cargoes in India



## One Stop Solution

Our experience allows us to develop a comprehensive strategy that takes into consideration every facet of the project, from freight evaluation and carrier selection, to site surveys and route clearances all under one roof



## Time & Cost Saving

Comprehensive logistics services to meet requirements on time for efficient schedule of the project, thus leading to time and cost savings



## Global Reach

Process begins when purchase orders are issued and involves moving cargo of all sizes and dimensions across the globe to the final site destination



Specialize in providing Customized Solutions for the safe conveyance of **over dimensional, heavy and bulky cargo**

# Fueling Station

**One Stop Solution** for all Fuel & Lubricant requirements with the biggest fuel storage capacity in Kutch region among all **Nayara outlets**

## Services Offered






- Quality **Refined Petrol** & Petroleum Products
- Complete **range of Lubricants** from Shell and Servo
- Sufficient Area with **5 re-fueling points** enabling us to provide faster service
- **Payment** acceptance through any **electronic mode** including Fleet Plus account provided by Nayara
- Pump being situated on **two adjoining points** with National Highway

## Amenities Provided

- Purified and Clean **Drinking Water Facility**
- Sanitized and separate **Washroom Facility** for Male & Female
- **Gardening Area** to take care of Environment & Nature

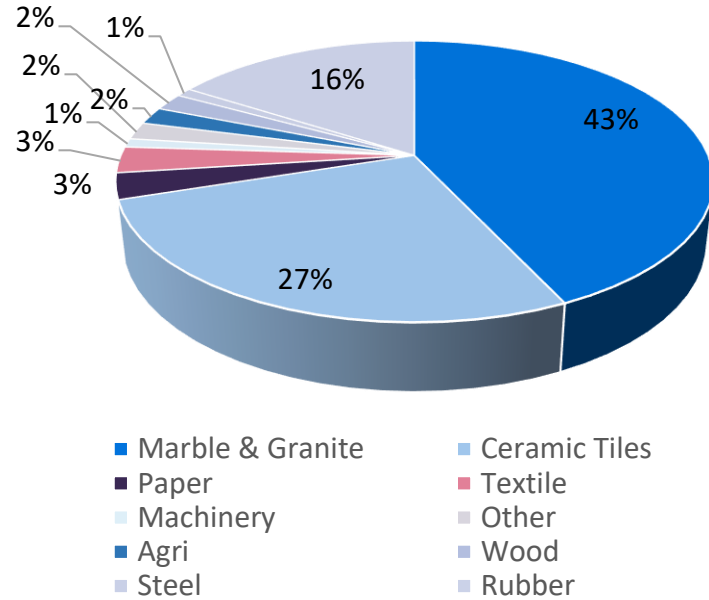


Dealership agreement with **Ashok Leyland** for sale of heavy commercial vehicles and its spare parts across 3 locations in Kachchh District, Gujarat.

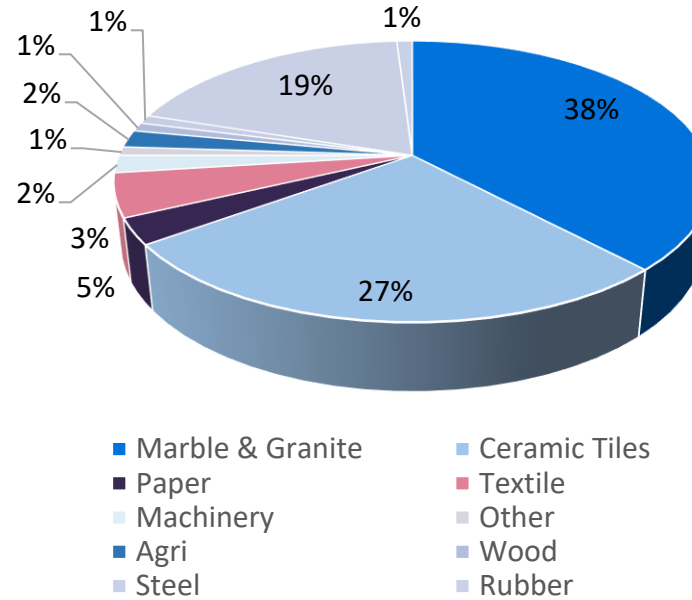
	Sale of HCV's & Spare Parts	<b>Three elite showrooms</b> for sale of HCV's & spare parts as per the needs of fleet owners
	Servicing Workshop	<b>Workshops for servicing</b> of heavy commercial vehicles across all three locations
	Leverage & Strengthen Relations with Fleet Owners	<b>Strengthen our existing relationships</b> further by catering to the needs of fleet owners for new purchase, sale of spare parts and servicing of their fleet.
	Strategically Located	Strategically located at Gandhidham (20 bays), Mundra (15 bays) & Bhuj (6 bays) <b>covering the entry &amp; exit points of the Kachchh District</b>
	Cost Saving & Synergies	Strategic fit to our transportation segment to <b>service our own fleet</b> of ~400 trucks and commercial vehicles thereby leading to <b>cost saving &amp; synergies</b>

# Industry Diversification Strategy

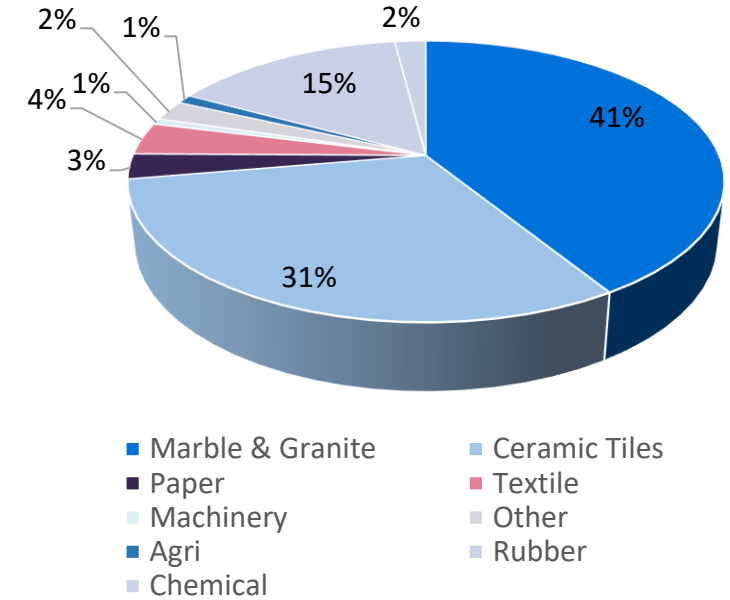
FY23



FY24



H1FY25

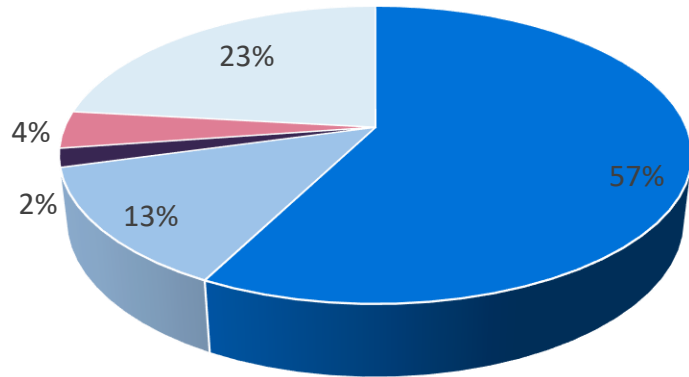


## Improving Industry Diversification

- Contribution from Marble & Granite stood at 43% in FY23 , 38% in FY24 and stands at **41%** for H1 FY25
- We have been focusing on various other industries like Rubber, Paper, Textile, Glass and other sectors to reduce dependency on the core sectors of Marble & Granite and Ceramic Tiles. Other sectors cumulatively now contribute **~28%** of the revenues for H1FY25
- For FY24 & H1FY25, revenue from the rubber sector contributed nearly **19% and 15%** respectively, while revenue from the marble sector stood at an impressive **38% and 41% respectively**. These positive trends highlight our successful efforts to expand and diversify our operations across different sectors

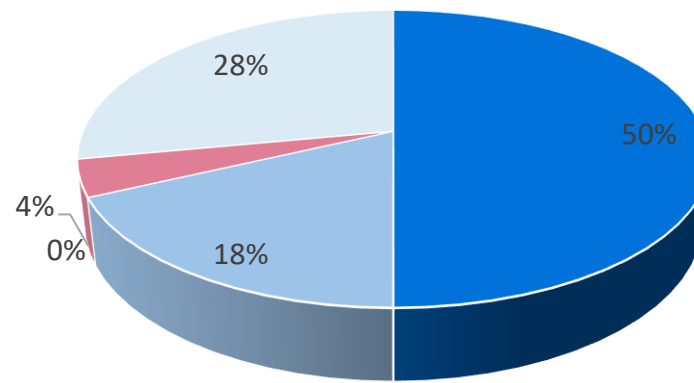
# Revenue Diversification Strategy

FY23



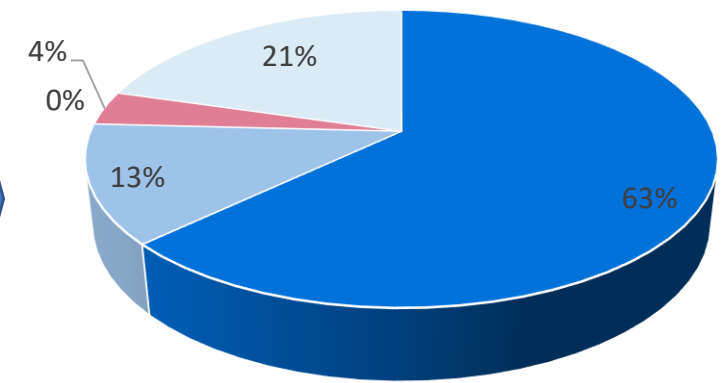
- Clearing & Forwarding
- Transportation/Last Mile
- Others
- Petroleum & Petroleum Products
- Sale of HCMV

FY24



- Clearing & Forwarding
- Transportation/Last Mile
- Others
- Petroleum & Petroleum Products
- Sale of HCMV

H1FY25



- Clearing & Forwarding
- Transportation/Last Mile
- Others
- Petroleum & Petroleum Products
- Sale of HCMV

## Revenue Diversification

- We have been focusing on creating new revenue streams for the business. We have been adding multiple services and other revenue streams and are optimistic of addition of meaningful revenue from diversified services going forward
- Our new vertical of sale and repairs of HCMV contribution stood at ~23% in FY23 to ~28% in FY24 to **~21%** in H1FY25

# Marquee Customers



# Awards & Accolades



Accuracy Shipping Limited Won the **Quality Mark award** for providing quality services in Integrated Logistics Service Provider



Accuracy Shipping Ltd awarded as **Shipping Company of the year for 2018**, The Award Ceremony was organized In Association with **CNBC - TV18**



Accuracy Shipping awarded with **1<sup>st</sup> place** for outstanding contribution in achieving highest HSD Volumes in west II zone for the year 2021 at Zonal Franchisee Meet 2022.



Accuracy Shipping Limited Wins **Gold award** in Top 200 MSME's in India



Divya Bhaskar covers Accuracy Shipping Ltd.'s CMD Mr Vinay Tripathi in a special book release **"Estrellas of Kutch - Desert Doyens"**, a book based on Top 21 Businessmen of Kutch District".



Accuracy Shipping Limited won the Award of **WCA Best Partner of Indian Sub-Continent 2017**



Accuracy Shipping Limited Wins 'Gujarat Star Award' as **'Fastest growing logistics company'** of the year.



Accuracy Shipping Limited Wins **Bronze award** for MSME Excellence



Accuracy Shipping Limited Wins 'Kutch ke Rana Award' for contribution towards development of Kutch (Gujarat) & Society



# Board of Directors



## Vinay Tripathi

Chairman & Managing Director

1<sup>st</sup> Generation entrepreneur and guiding force behind all the strategic decisions of the Company and is entrusted with the responsibility of looking after the overall management and operations of the Company. Mr. Vinay has experience of over two decades in the logistics business.



## Rama Vinay Tripathi

Whole Time Director

Experience of more than 14 years in the Logistics Industry & looks after administration and human resource department of Accurancy Shipping Limited.



## Vikas Jain

Director

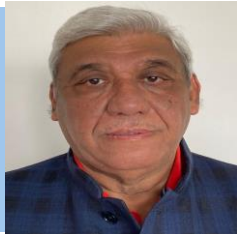
Qualified Company secretary with experience in the field of corporate matters and company law. Studied LLM and is also holding a Custom Broker License



## Dr. Vishal Bisen

Director

Multitalented personality with proven track record in the field of Logistics / Shipping / Supply Chain Management having more than 28 years of professional experiences with Doctorate (Ph. D.) degree in Management Science



## Raj Kumar Poddar

Director

Chartered Accountant and Insolvency Professional, having a vast experience of 42 years in various diversified Industries



## Varun Kacholia

Director

Investment Banker by profession and has 15 year of experience in Due Diligence and Business Advising.



## Vinay Tripathi

Managing Director

1<sup>st</sup> Generation entrepreneur and guiding force behind all the strategic decisions of the Company and is entrusted with the responsibility of looking after the overall management and operations of the Company. Mr. Vinay has experience of over two decades in the logistics business.



## Rama Vinay Tripathi

Whole Time Director

Experience of more than 14 years in the Logistics Industry & looks after administration and human resource department of Accuracy Shipping Limited.



## Shivani Palan

Company Secretary

Responsible for all legal & compliance activities for Accuracy



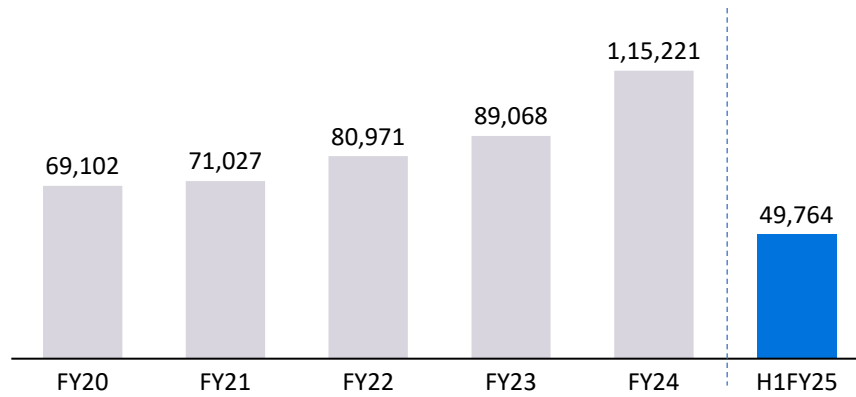
## Ashish Lalwani

Chief Financial Officer

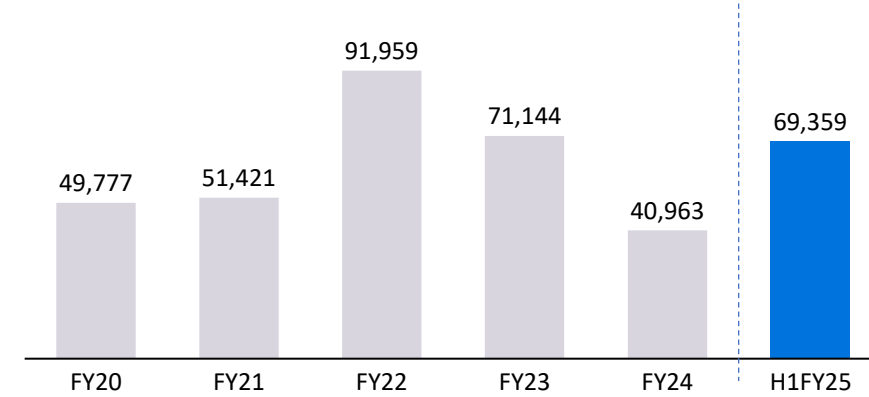
Qualified MBA, LLB and holds diploma in taxation, having a vast experience in Finance & Legal of more than 8 years. Managing strategic functions, finance & operations of the company

# Key Operational Highlights

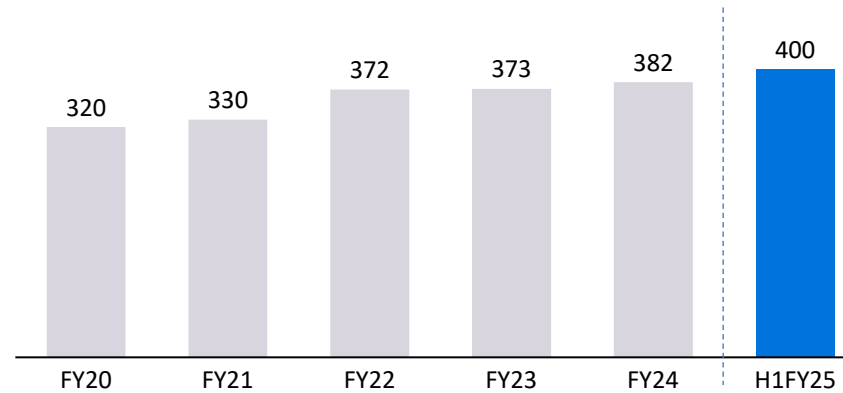
Containers Handled (in. Nos)



Average Realization (INR)



No. of Operational Trucks



At Accuracy, we always look for an opportunity **to serve the Society** and to make a world a better place

## Joining Hands with Arya Foundation

A Foundation which is actively involved in the activities like Healthcare by providing Financial assistance for medicines and treatment to needy patients, Donated/Constructed buildings for hospitals, Medical/Health Camps, Education by providing financial assistance to needy and brilliant students by providing Scholarships, Pension by providing monthly pension to needy people like widows, old aged, poor, handicapped, etc. Donation for natural calamities The Foundation donates substantially during natural calamities like earthquakes, tsunamis, floods, droughts, etc.

### Focused Areas

#### Education



Our aim is to complete the lackage issue of infrastructure, by providing trained and skilled teachers, by providing computers knowledge to students, by provide extra curriculum activities to students (like sports, dancing, arts etc.) to make them more advanced.

#### Healthcare



Our aim is to provide Good health & Well being of the people of society by providing them Free Medical /Health checkup camps so they become more active to take care towards their health. Blood donation can help to save lives who need help.

#### Natural Calamities



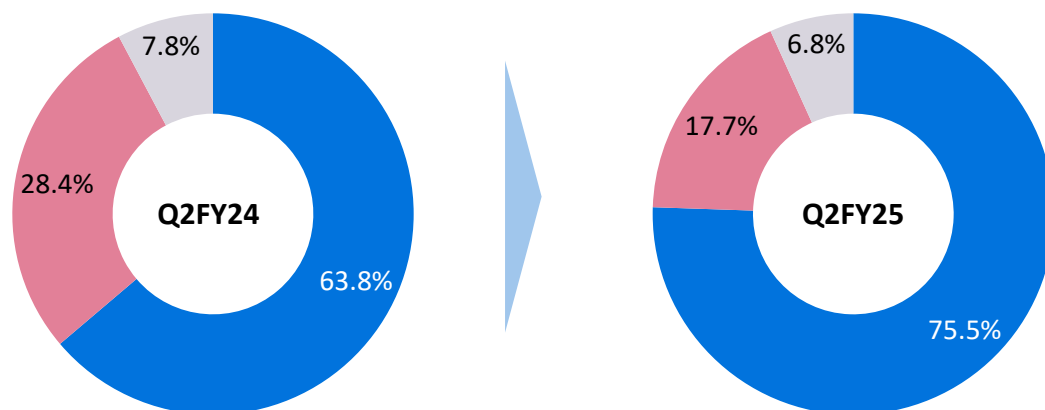
Our aim is to provide relief work to the affected areas. To provide shelter to the needy & poor people and also re-establishing schools/hospitals during natural calamities. Providing them food, water, first-aid kits, clothes etc. during natural calamities.

## Financials Section

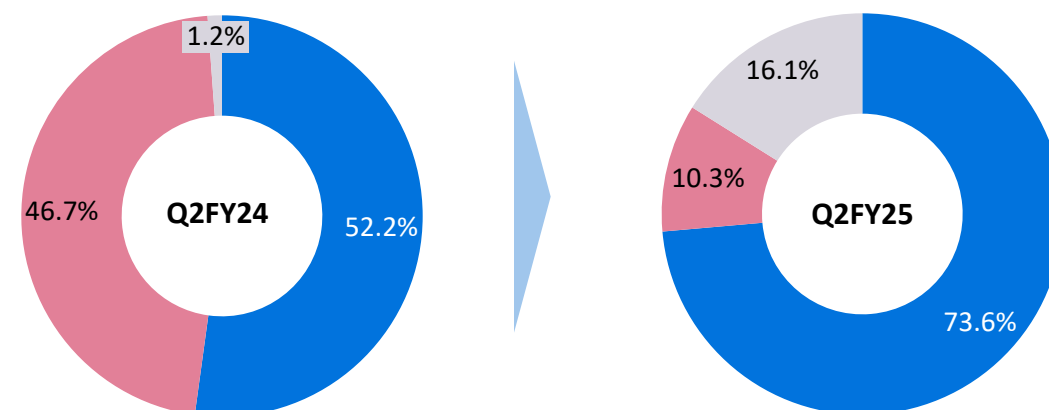


# Q2 FY25 Segmental Break-up

Segmental Revenue Break up (%)



Segmental EBIDTA Break up (%)

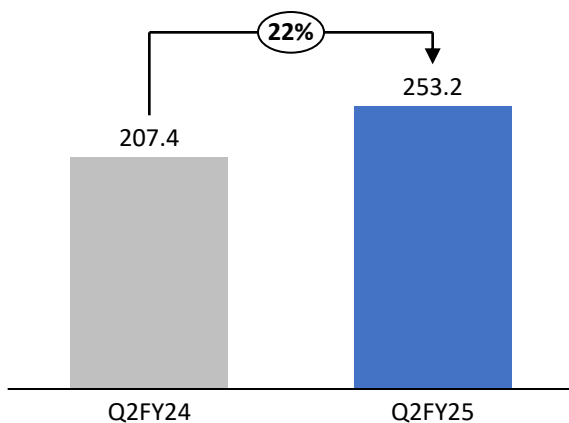


■ Logistics Services ■ Commercial Vehicles ■ Petrol & Petroleum Products

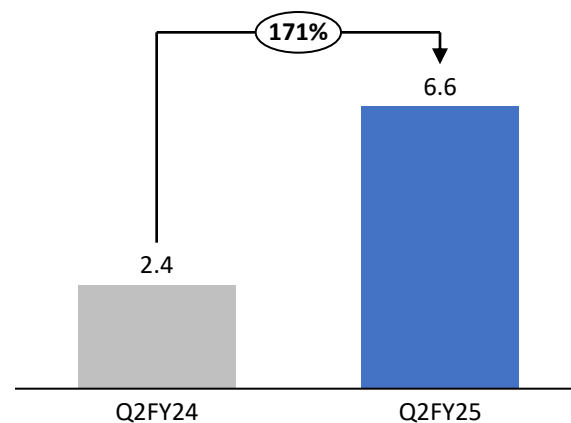
- Revenue for Q2FY25 across Logistics, Commercial vehicles and Petrol & petroleum products stood at 75%, 17% & 7% respectively
- EBITDA from the sale and service of commercial vehicle for the quarter ended September 2024 stood at Rs 1.4 crs. We are witnessing gradual improvement in margins and anticipate the same to improve further, thereby enhancing the overall EBITDA at the company level

# Q2 FY25 Key Financial Highlights

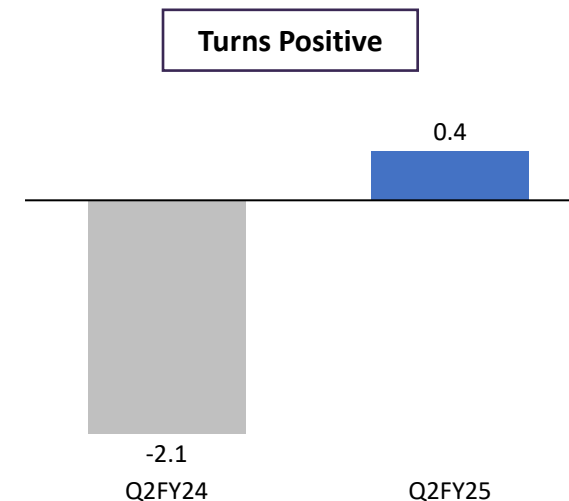
Revenue (Rs. in Crs)



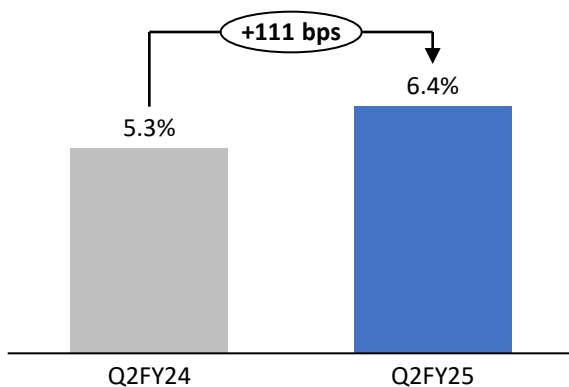
EBITDA (Rs. in Crs)



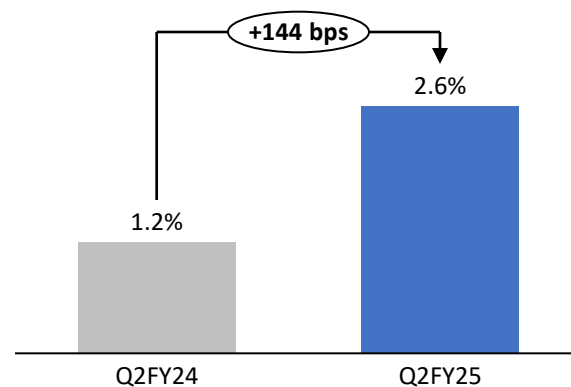
PAT (Rs. in Crs)



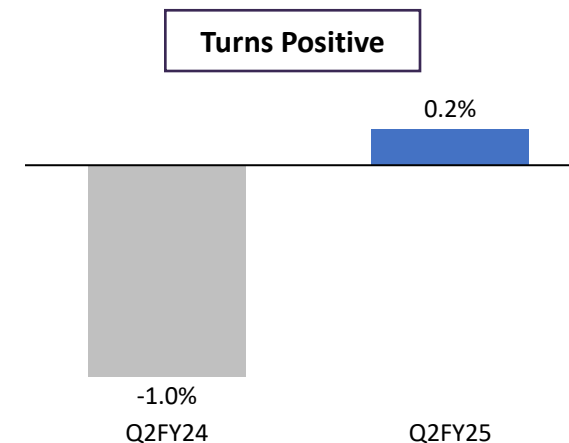
Gross Margins Margins (%)



EBITDA Margins (%)



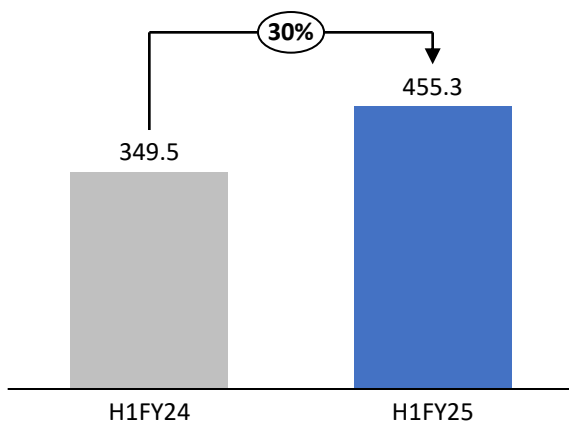
PAT Margins (%)



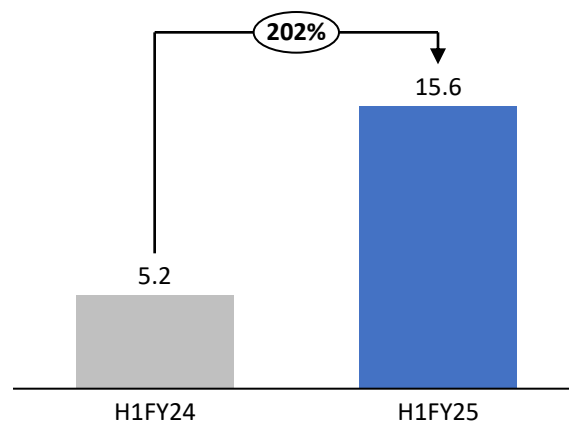
- Revenue for Q2FY25 stood at Rs. 253 crs as compared to Rs. 207 crs in Q2FY24, a **Y-o-Y growth of 22%**.
- On account of Improved volumes & increase in wallet share among customers
- EBITDA for Q2 FY25 stood at Rs. 6.6 crs as against Rs 2.4 crs, a **growth of 177%**. The EBITDA margin for Q2 FY25 stood at 2.6%.
- PAT for Q2FY25 stood at Rs 0.4 Crs as compared to a loss of Rs 2.1 Crs in Q2FY24
- PAT margins for Q2FY25 stood at 0.2% as compared to negative PAT margins of 1.0% in Q2FY24

# H1 FY25 Key Financial Highlights

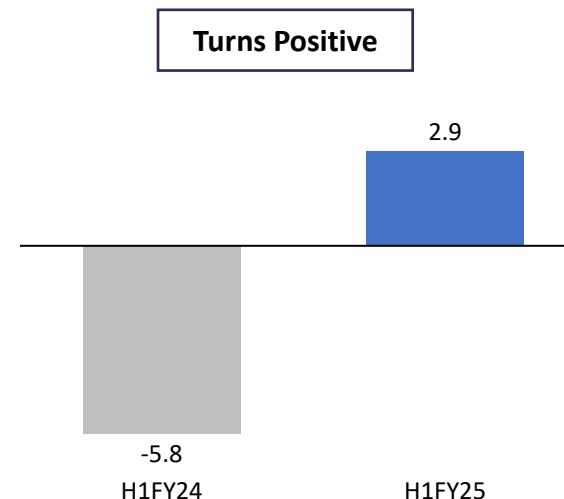
Revenue (Rs. in Crs)



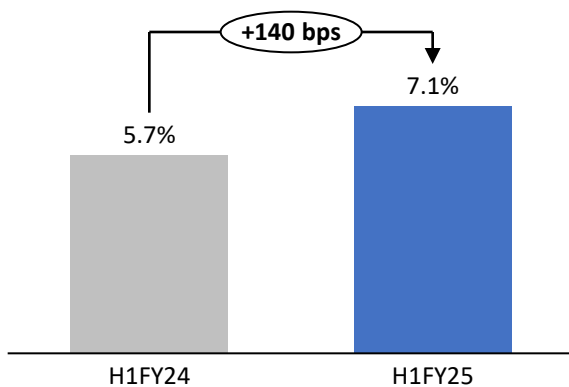
EBITDA (Rs. in Crs)



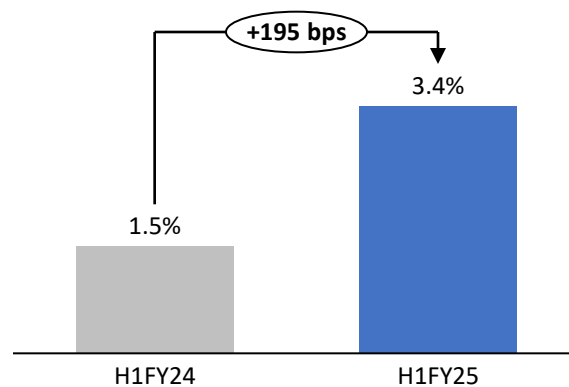
PAT (Rs. in Crs)



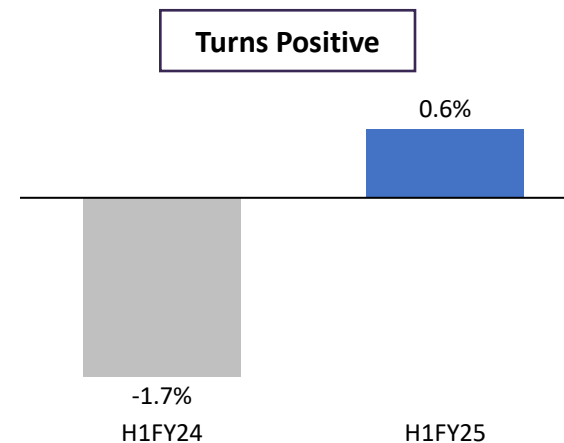
Gross Margins Margins (%)



EBIDTA Margins (%)



PAT Margins (%)



- Revenue for H1FY25 stood at Rs. 455 crs as compared to Rs. 349 crs in H1FY24, a **Y-o-Y growth of 30%**.
- EBITDA for H1 FY25 stood at Rs. 15.6 crs as against Rs 5.2 crs, a **growth of 202%**. The EBITDA margin for H1 FY25 stood at 3.4%.
- PAT for H1FY25 stood at Rs 2.9 Crs as compared to a loss of Rs 5.8 Crs in H1FY24
- PAT margins for H1FY25 stood at 0.6% as compared to negative PAT margins of 1.7% in H1FY24



# Q2 & H1FY25 Profit & Loss Statement

Particulars (Rs. in Crs)	Q2FY25	Q2FY24	Y-o-Y	H1FY25	H1FY24	Y-o-Y
<b>Revenue from Operations</b>	<b>253.2</b>	<b>207.4</b>	<b>22.1%</b>	<b>455.3</b>	<b>349.5</b>	<b>30.3%</b>
Operative Expenses	188.6	154.0		321.5	225.8	
Purchase of Stock in Trade	51.2	56.8		105.8	101.9	
Changes in Inventories of Finished Goods, Work-in-Progress	-2.9	-14.5		-4.5	1.8	
<b>Gross Profit</b>	<b>16.2</b>	<b>11.0</b>	<b>47.5%</b>	<b>32.5</b>	<b>20.0</b>	<b>62.2%</b>
<b>Gross Profit Margin (%)</b>	<b>6.4%</b>	<b>5.3%</b>	111	<b>7.1%</b>	<b>5.7%</b>	140
Employee Cost	4.9	4.1		9.0	7.9	
Other Expenses	4.7	4.4		7.9	6.9	
<b>EBITDA</b>	<b>6.6</b>	<b>2.4</b>	<b>171.3%</b>	<b>15.6</b>	<b>5.2</b>	<b>201.6%</b>
<b>EBITDA Margin (%)</b>	<b>2.6%</b>	<b>1.2%</b>	144	<b>3.4%</b>	<b>1.5%</b>	195
Depreciation	3.0	3.2		5.8	6.2	
Other Income	0.4	0.7		0.6	1.0	
<b>EBIT</b>	<b>4.0</b>	<b>-0.1</b>	<b>NM</b>	<b>10.4</b>	<b>-0.1</b>	<b>NM</b>
Finance Cost	3.1	2.7		5.9	5.8	
<b>Profit before Tax</b>	<b>0.9</b>	<b>-2.8</b>	<b>NM</b>	<b>4.5</b>	<b>-5.85</b>	<b>NM</b>
Tax	0.5	-0.7		1.6	-0.1	
<b>Profit After Tax</b>	<b>0.4</b>	<b>-2.1</b>	<b>NM</b>	<b>2.9</b>	<b>-5.80</b>	<b>NM</b>
<b>Profit After Tax Margin</b>	<b>0.2%</b>	<b>-1.0%</b>		<b>0.6%</b>	<b>-1.7%</b>	
<b>EPS</b>	<b>0.03</b>	<b>-0.14</b>		<b>0.19</b>	<b>-0.38</b>	

# Consolidated Balance Sheet Statement

Assets (Rs. in Crs)	Sep-24	Mar-24
<b>Non-Current Assets</b>		
Property, plant and equipment	61.5	65.1
Intangible assets	4.8	4.9
Capital work-in-progress	0.0	0.0
<b>Financial Assets</b>		
i. Loans	0.0	0.0
ii. Other Financial Assets	2.5	2.8
<b>Total Non Current Assets</b>	<b>68.7</b>	<b>72.9</b>
<b>Current Assets</b>		
Inventories	22.1	17.6
Financial Assets		
i. Trade receivables	146.3	115.4
ii. Cash and cash equivalent	0.7	2.7
iii. Bank Balance Other than (ii) above	12.0	9.2
Current Tax Assets (Net)	0.0	0.0
Other current assets	56.1	60.5
<b>Total Current Assets</b>	<b>237.2</b>	<b>205.5</b>
<b>Total Assets</b>	<b>306.0</b>	<b>278.3</b>

Equity & Liabilities (Rs. in Crs)	Sep-24	Mar-24
<b>Equity</b>		
Equity share capital	15.1	15.1
Other equity	104.0	101.1
<b>Total Equity</b>	<b>119.1</b>	<b>116.1</b>
<b>Non-Current Liabilities</b>		
Financial Liabilities		
i. Borrowings	23.8	27.2
ii. Other financial liabilities	4.9	4.9
Provisions	1.1	1.1
Deferred tax liabilities (net)	1.2	1.2
<b>Total Non-Current Liabilities</b>	<b>31.1</b>	<b>34.4</b>
Current Liabilities		
Financial Liabilities		
i. Borrowings	90.7	82.1
ii. Trade payables	54.1	38.2
iii. Other financial liabilities	0.5	0.7
Other current liabilities	9.0	6.6
Current tax liabilities (net)	1.6	0.1
<b>Total Current Liabilities</b>	<b>155.9</b>	<b>127.8</b>
<b>Total Liabilities</b>	<b>186.9</b>	<b>162.2</b>
<b>Total Equity &amp; Liabilities</b>	<b>306.0</b>	<b>278.3</b>

# Consolidated Cashflow Statement

Cash Flow Statement (Rs. Crs.)	Sep-24	Sep-23
Net Profit Before Tax	4.5	-6.0
Adjustments for: Non - Cash Items / Other Investment or Financial Items	11.0	11.4
<b>Operating profit before working capital changes</b>	<b>15.5</b>	<b>5.4</b>
Changes in working capital	-12.9	7.9
<b>Cash generated from Operations</b>	<b>2.6</b>	<b>13.3</b>
Direct taxes paid (net of refund)	0.0	0.0
<b>Net Cash from Operating Activities</b>	<b>2.6</b>	<b>13.3</b>
<b>Net Cash from Investing Activities</b>	<b>-4.2</b>	<b>0.8</b>
<b>Net Cash from Financing Activities</b>	<b>-0.4</b>	<b>-15.5</b>
<b>Net Decrease in Cash and Cash equivalents</b>	<b>-2.0</b>	<b>-1.4</b>
Add: Cash & Cash equivalents at the beginning of the period	2.7	2.4
<b>Cash &amp; Cash equivalents at the end of the period</b>	<b>0.7</b>	<b>1.0</b>

## ***Commenting on the Q2 & H1FY25 results Mr. Vinay Tripathi, Managing Director of the company said:***

*In Q2 FY25, our revenue from operations stood at Rs. 253.2 crores, a significant increase compared to Rs. 207.4 crores in Q2 FY24. Gross profit for the quarter was Rs. 16.2 crores, while EBITDA rose to Rs. 6.6 crores, a substantial improvement from Rs. 2.4 crores in the same quarter last year. This translated into an EBITDA margin of 2.6%, reflecting a year-on-year improvement of 144 basis points.*

*The growth in revenue was primarily driven by normalizing freight rates and increased cargo volumes. The stabilization of freight costs after previous volatility positively impacted profitability, enabling better predictability in planning and operations. Despite global challenges such as economic slowdowns, geopolitical tensions, and fluctuating fuel prices, we delivered a robust performance and are well-positioned to further expand our logistics segment.*

*Our strategy remains focused on increasing revenue share from existing customers, which has been a key driver of performance across all segments. Looking ahead, we see significant opportunities for growth and are confident that leveraging our operational efficiencies will allow us to further expand margins and enhance overall profitability.*

*Our commercial vehicles and spare parts segments contributed approximately 17% to our overall revenue, delivering an EBITDA of Rs. 0.7 crores. We are actively working to diversifying these segments further, aiming to strengthen their contribution to our overall business performance.*

*At ASL, we take pride in offering the most comprehensive range of services in the industry, supported by our ability to deliver tailor-made solutions that cater to the unique needs of our customers. This flexibility and customer-centric approach distinguish us from our competitors and solidify our position as a preferred partner in the market.*

*We remain committed to not only delivering best-in-class services but also continually enhancing our capabilities through innovation and operational excellence. By leveraging our expertise, expanding our service portfolio, and focusing on customer satisfaction, we aim to strengthen our market presence and create long-term value for all stakeholders.*

## End-to-End Logistics Player

- To benefit from large scale presence across value chain by offering logistical solutions under single roof i.e. from Point of Origin to Point of Destination

## Revenue Diversification

- Adding new streams of revenue through backward & forward integration to strengthen our bouquet of logistical services

## Industry Diversification

- Catering to diversified industry to accelerate the revenue & profit growth

## Pan India Presence with Global Network

- Presence across India with 14 offices and more than 60 agency agreements across the globe to cater to the growing logistical needs for cross border transactions

## Large Marquee Customer base

- More than 1900 customers across industry giving us revenue sustainability going forward





# Thank You

For further information, please contact

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