



Accuracy Shipping Limited

Investor Presentation – February 2023



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Accuracy Shipping Limited End to End Logistics Solution Provider

373+

Operational Trucks

1,80,000+

Sq. Ft Warehouse Under
Management

14

Branch Office Across
India

64

Agency agreement
across the Globe

430+ & 400+

Employees & Trained
Drivers

58,342+

Containers handled in
9MFY23



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.

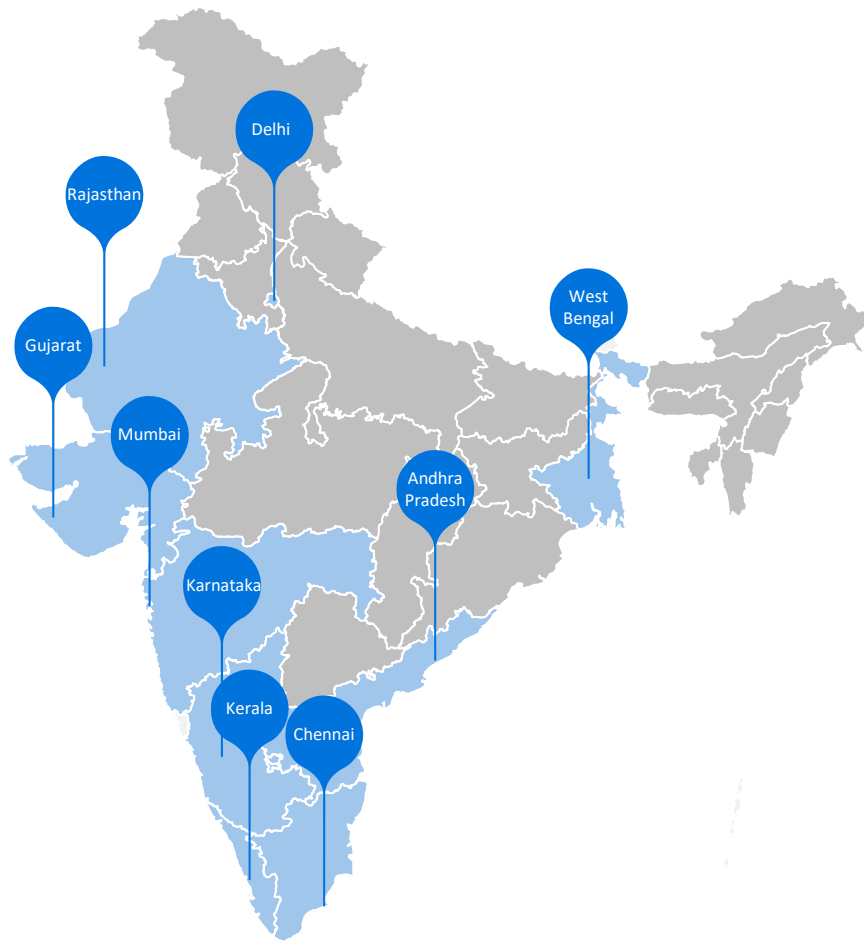


Presence across the Value Chain

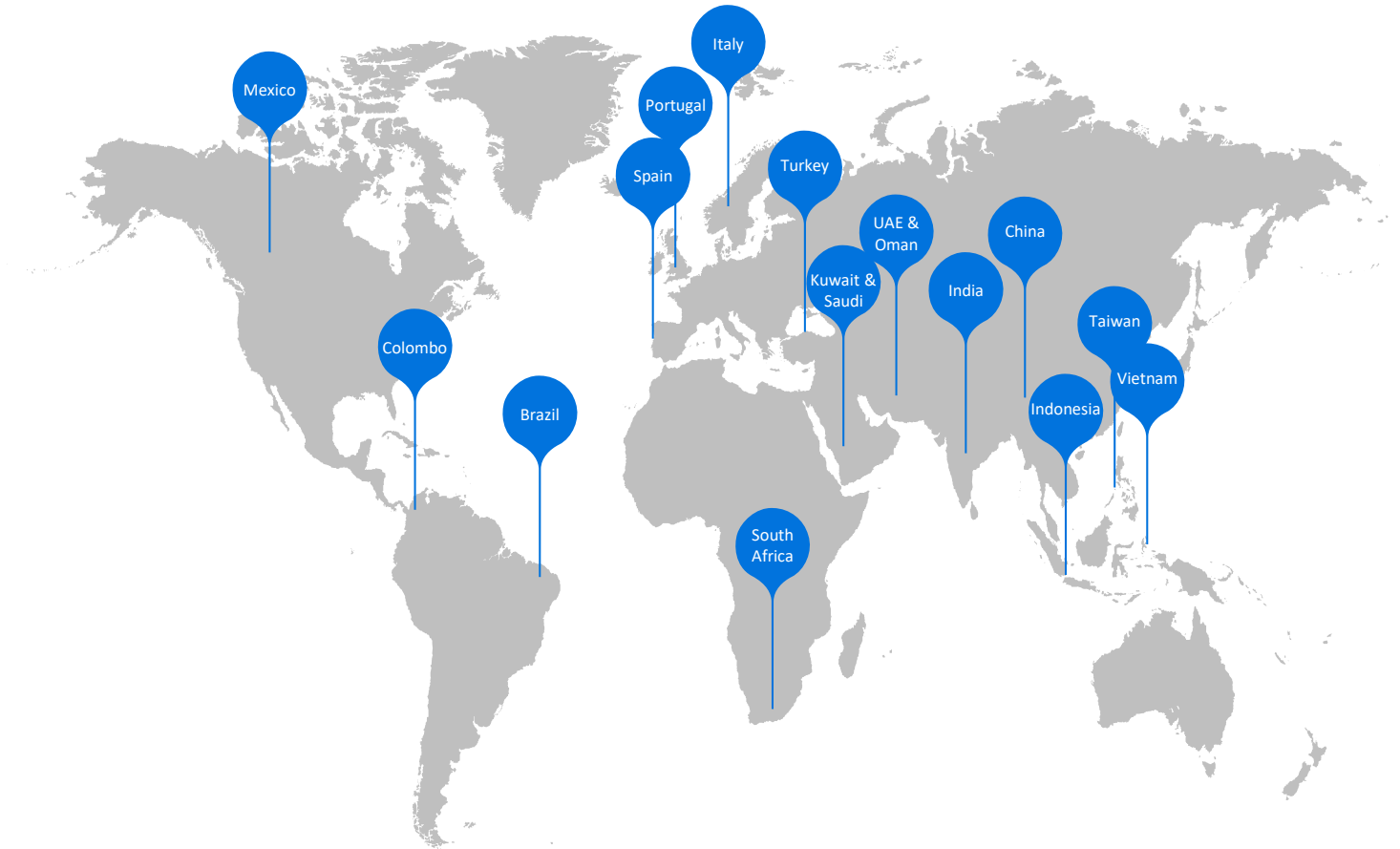
Presence Across the value chain for
Bundled as well as Standalone services



14 Offices Across India



64 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

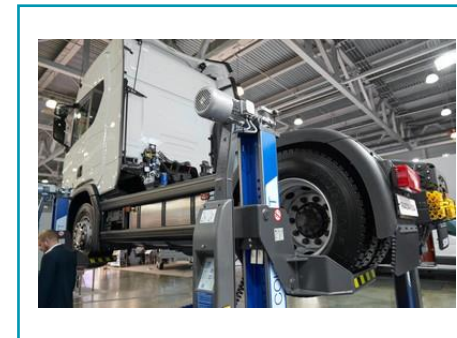
We offer safe, environmentally friendly, tailor-made and cost-effective logistics solutions

- 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 ~6,000 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, Weighment 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.

373 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

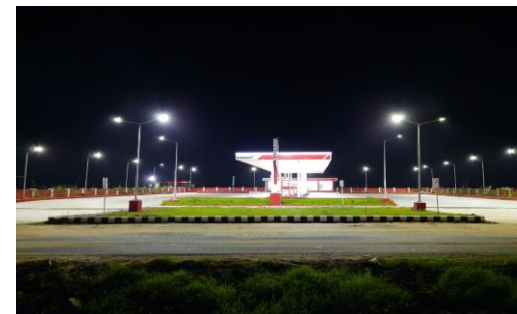
One Stop Solution for all Fuel & Lubricant requirements with the biggest fuel storage capacity in Kutch region among all **Essar outlets**

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 Essar
- 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

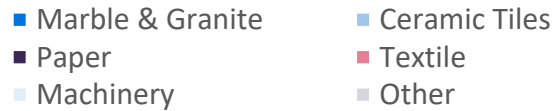
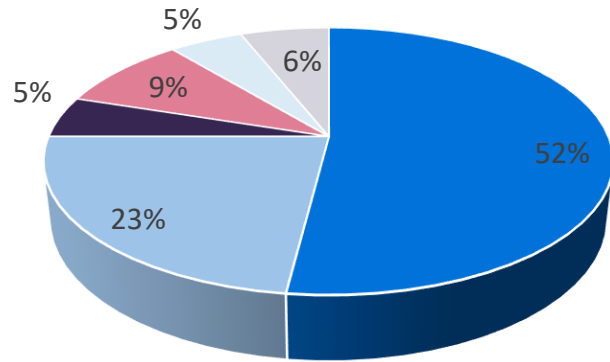


Dealership agreement with **Ashok Leyland** for sale of heavy commercial vehicles and its spare parts across 3 locations in Kachchh District, Gujarat.

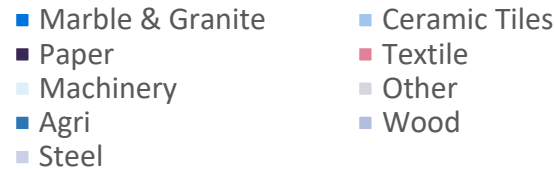
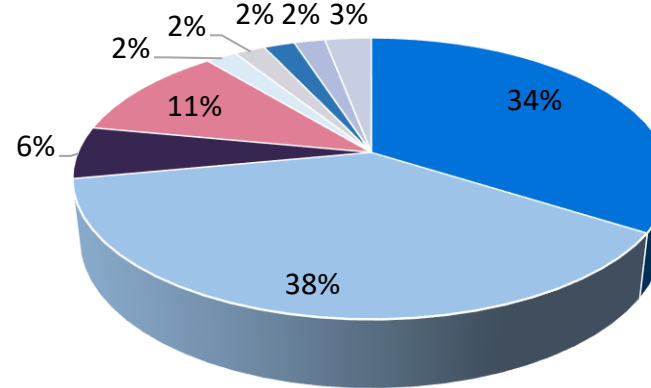
	Sale of HCV's & Spare Parts	Three elite showrooms for sale of HCV's & spare parts as per the needs of fleet owners
	Servicing Workshop	Workshops for servicing of heavy commercial vehicles across all three locations
	Leverage & Strengthen Relations with Fleet Owners	Strengthen our existing relationships 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) covering the entry & exit points of the Kachchh District
	Cost Saving & Synergies	Strategic fit to our transportation segment to service our own fleet of ~373 trucks and commercial vehicles thereby leading to cost saving & synergies

Industry Diversification Strategy

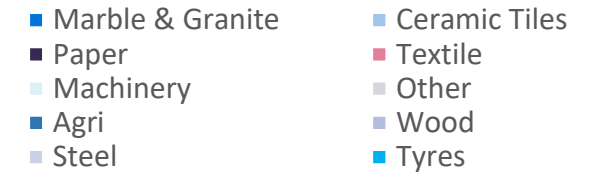
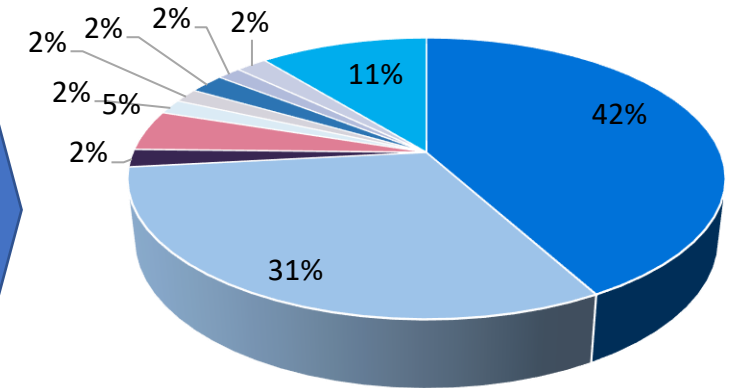
FY21



FY22



9MFY23

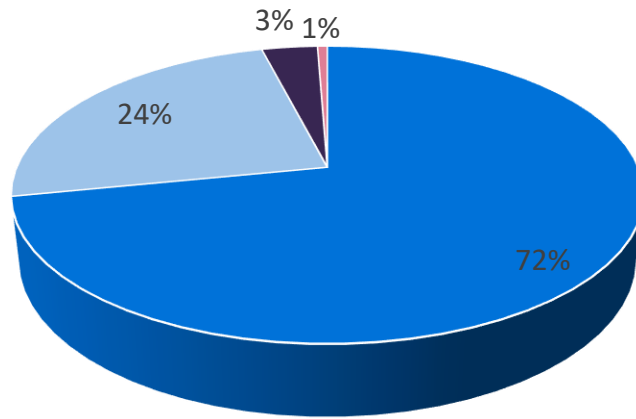


Improving Industry Diversification

- Over the years our strategy of industry diversification has worked well for the company. Contribution from Marble & Granite has decreased from 52% in FY21 to 34% in FY22 and stands at 42% for 9MFY23
- We have been focusing on various other industries like Paper, Textile, Glass and other sectors to reduce dependency on the core sectors of Marble & Granite and Ceramic Tiles. Other sectors cumulatively now contribute ~2% of the revenues for 9MFY23

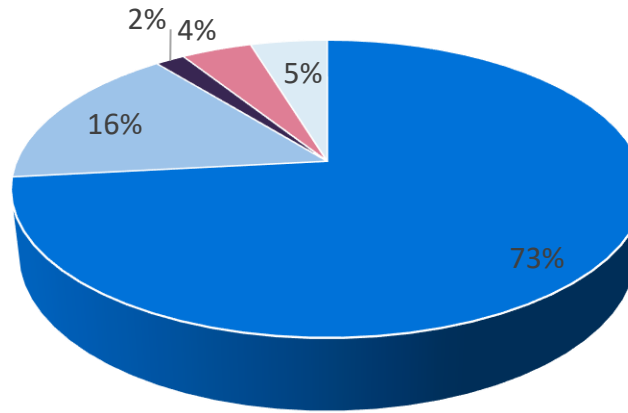
Revenue Diversification Strategy

FY21



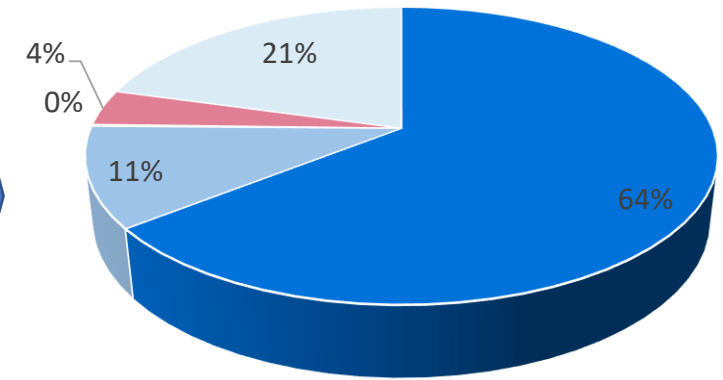
- Clearing & Forwarding
- Transportation/Last Mile
- Others
- Petroleum & Petroleum Products

FY22



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

9MFY23



- 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.

Marquee Customers





Testimony of Excellence



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



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 Wins ‘Gujarat Star Award’ as ‘**Fastest growing logistics company**’ of the year.



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



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



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



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



Vinay Tripathi

Managing Director

1st 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.



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



Jayantiram Choudhary

Director

Experience of over 20 years in Accounting and Strategic & Business Management



Shankarlal Bochaliya

Director

Experience of more than 15 years in the field of Accounting & Taxation



Rahul Mandowara

Director

Technical expertise of logistics industries and overlooks into the Strategic & Business Management for Accuracy Shipping Limited

Experience Management Team



Vinay Tripathi

Managing Director

1st 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.



Ravi Jagwani

Operations Head

Having an experience of Forwarding & Road Transportation of More than 15 years, Currently looking after all the exports related activities



Hiren Sukhwani

Chief Financial Officer

Qualified MBA having a vast experience in Finance & Legal of more than 12 years. Managing strategic functions, finance & operations of Petroleum Division



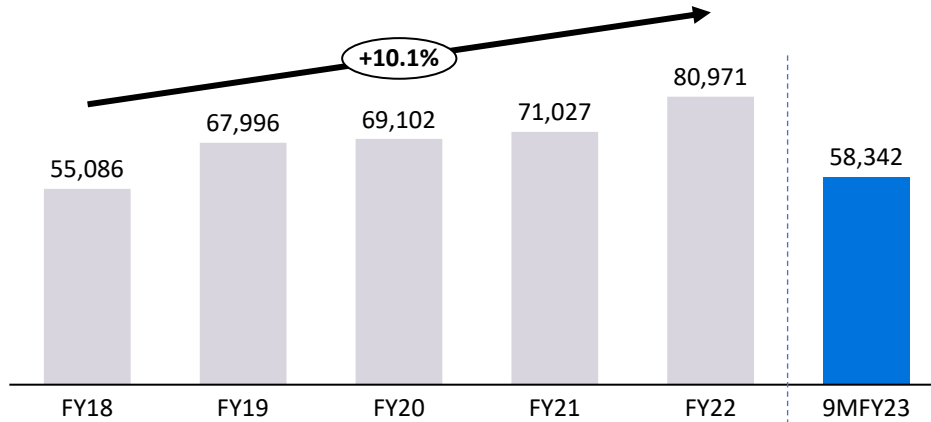
Shipra Jhanwar

Company Secretary

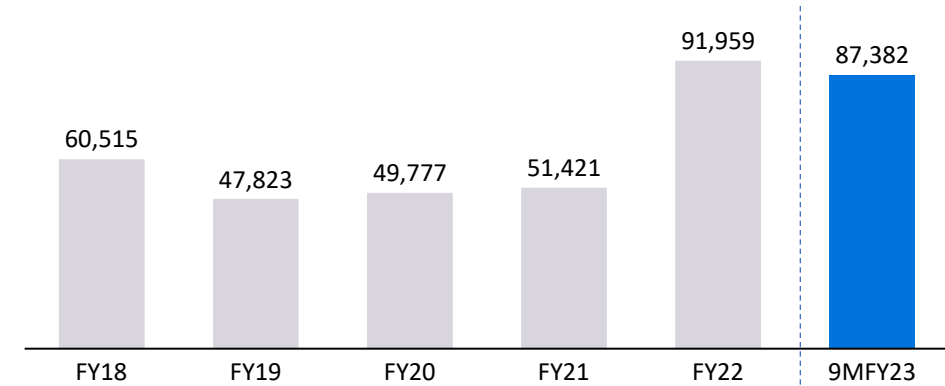
Responsible for all legal & compliance activities for Accuracy

Key Operational Highlights

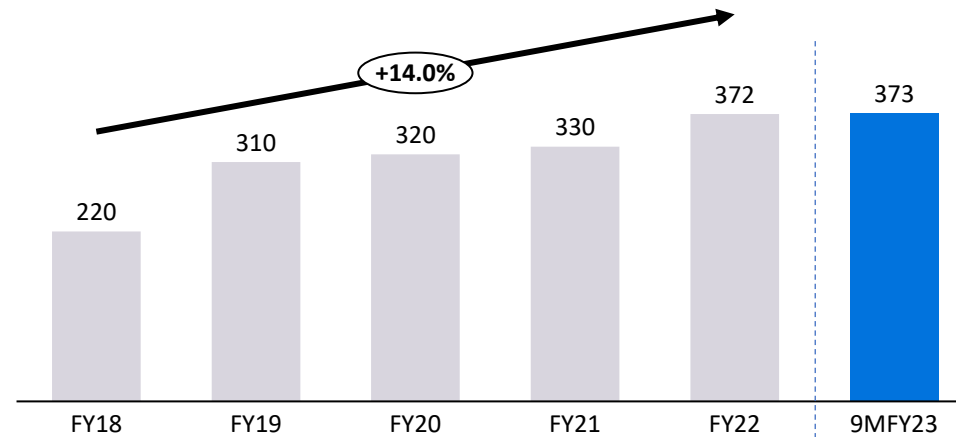
Containers Handled (in. Nos)



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 Shri Ratanlal Kanwarlal Patni Foundation

A Trust 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 Trust 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



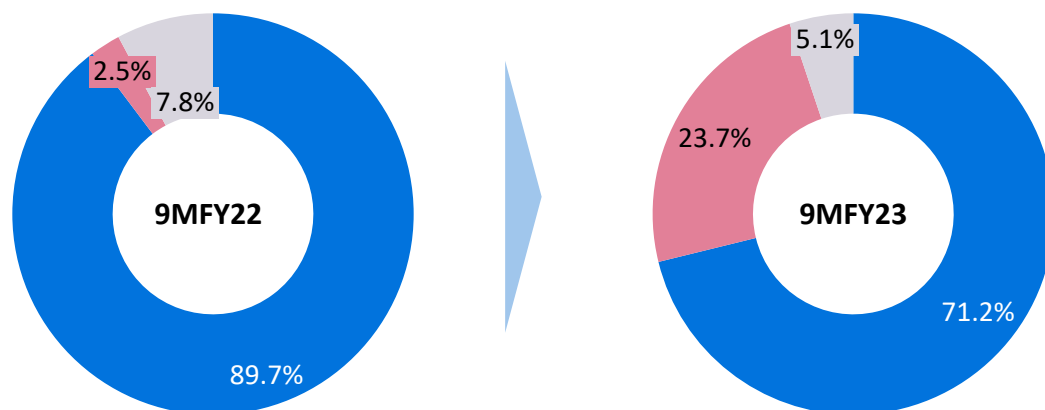
Our aim is to provide relief work to the affected areas. To provide shelter to the needy & poor people and also re-establishing schools/hospitals during natural calamities. Providing them food, water, first-aid kits, clothes etc. during natural calamities.

Financials Section

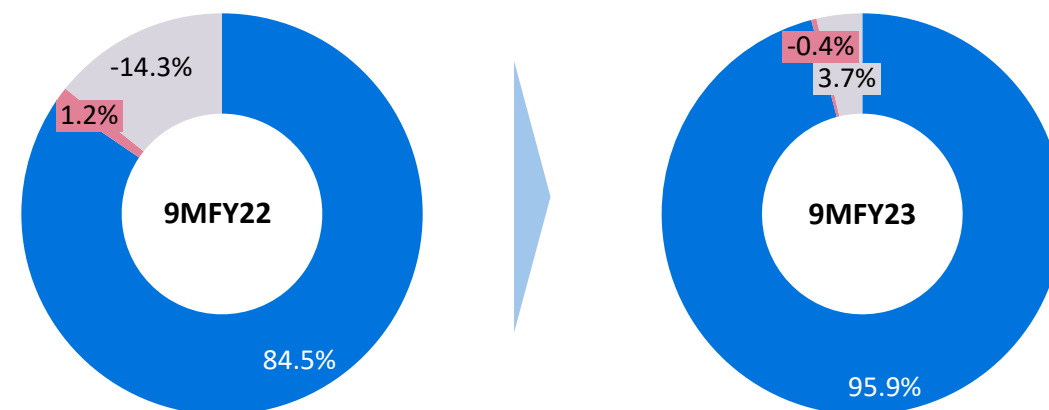


9MFY23 Segmental Break-up

Segmental Revenue Break up (%)



Segmental EBIDTA Break up (%)

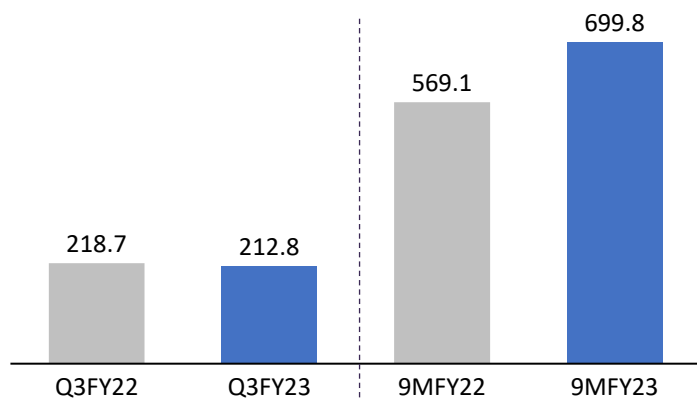


■ Logistics Services ■ Commercial Vehicles ■ Petrol & Petroleum Products

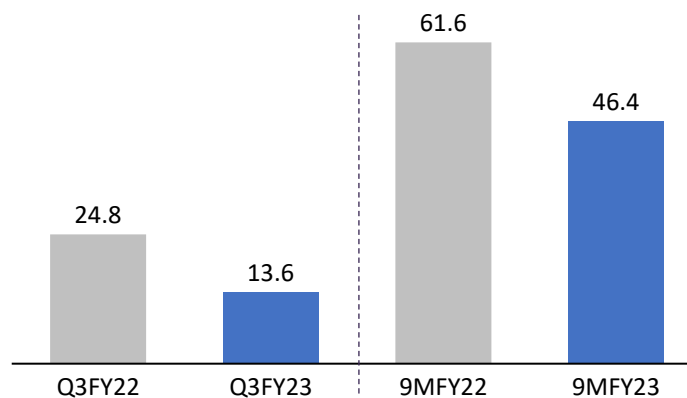
- Revenue for 9MFY23 across Logistics, Commercial vehicles and Petrol & petroleum products stood at 71.2%, 23.7% & 5.1% respectively
- EBIDTA for the quarter were impact on higher share of revenue from commercial vehicles which started in Q4 of FY22, we envisage the costs to stabilize and increase in revenues will have an uptick in margins going forward
- EBIDTA from sale of petrol & petroleum products for 9MFY23 stood at Rs 0.90 crores as compared to a negative EBITDA of 9.33 crs in 9MFY22

Q3 & 9MFY23 Key Financial Highlights

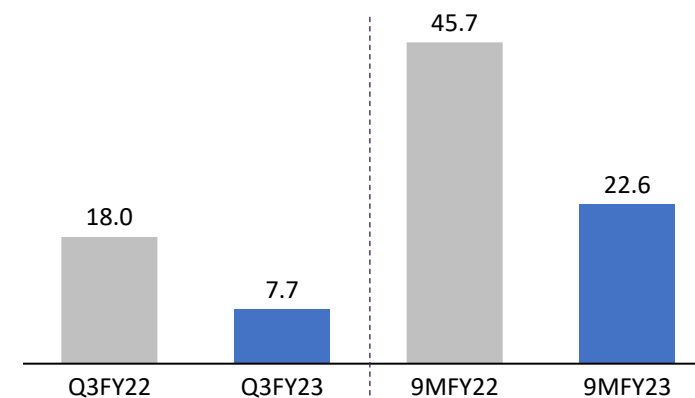
Revenue (Rs. in Crs)



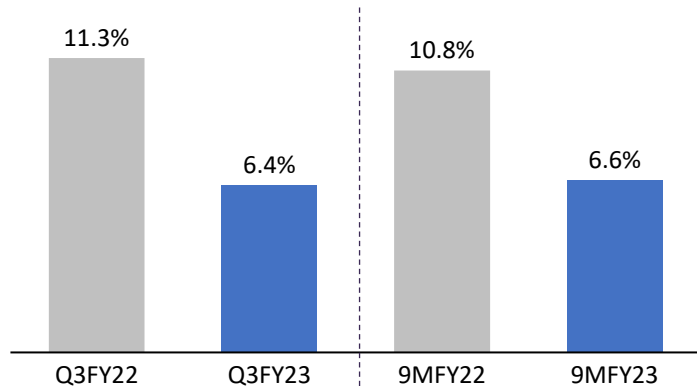
Gross Profit (Rs. in Crs)



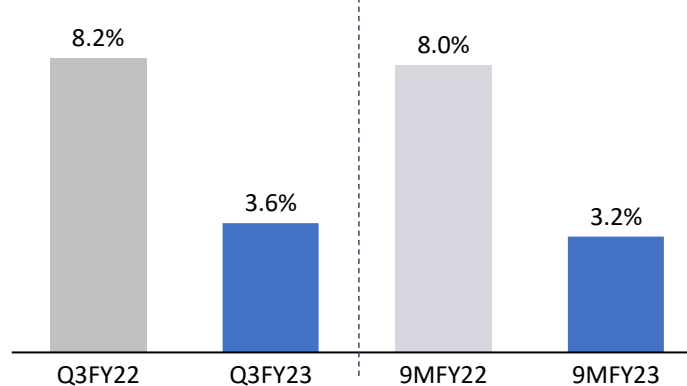
EBIDTA (Rs. in Crs)



Gross Profit Margins (%)



EBIDTA Margins (%)



- Revenue for 9MFY23 stood at Rs.699.8 crs as compared to Rs. 569.1 crs in 9MFY22. Revenue for Q3FY23 stood at Rs. 212.8 crs
- Gross Profit for 9MFY23 stood at Rs. 46.4 crs as compared to Rs. 61.6 crs. GP margin for Q3FY23 stood at 6.4%
- EBIDTA margins were impacted on account of following
 - Higher costs to stabilize the new business vertical of sale & repairs of commercial vehicles and its spares
 - Low volumes during the quarter on account of disruption in Morbi region for our major segment of Marbles & Granite

Q3 & 9MFY23 Profit & Loss Statement

Particulars (Rs. in Crs)	Q3FY23	Q3FY22	Y-o-Y	Q2FY23	Q-o-Q	9MFY23	9MFY22	Y-o-Y
Revenue from Operations	212.8	218.7	-2.7%	238.1	-10.6%	699.788	569.1	23.0%
Operative Expenses	118.8	173.9		164.4		458.593	453.5	
Purchase of Stock in Trade	88.7	22.3		61.6		213.328	57.6	
Changes in Inventories of Finished Goods, Work-in-Progress	-8.4	-2.3		-6		-18.562	-3.7	
Gross Profit	13.6	24.8	-45.0%	18.1	-24.7%	46.4	61.6	-24.6%
Gross Profit Margin (%)	6.41%	11.30%		7.60%		6.63%	10.82%	
Employee Cost	4.5	3		3.9		11.2	7.2	
Other Expenses	1.4	3.8		9.9		12.6	8.8	
EBITDA	7.7	18.0	-57.3%	4.4	74.7%	22.6	45.7	-50.5%
EBITDA Margin (%)	3.61%	8.22%		1.80%		3.23%	8.02%	
Depreciation	3.5	3.2		3.1		9.2	9.2	
Other Income	0.6	0.5		0.9		1.7	1.1	
EBIT	4.8	15.2	-68.5%	2.2	117.9%	15.1	37.6	-59.8%
Finance Cost	3.5	2.3		3		9.5	6.5	
Profit before Tax	1.3	13.0	-90.3%	-0.8	-257.4%	5.6	31.1	-82.1%
Tax	1.4	2.8		-0.9		3.1	8.6	
Profit After Tax	-0.1	10.2	-101.0%	0.1	-202.0%	2.5	22.5	-88.8%
Profit After Tax Margin	-0.05%	4.66%		0.04%		0.36%	3.96%	
EPS	-0.07	6.40		0.27		1.67	15	

Commenting on the Q3 & 9MFY23 results Mr. Vinay Tripathi, Managing Director of the company said:

“In Q3FY23, our revenues stood at Rs. 213 crores & EBIDTA stood at Rs. 8 crores. We have witnessed dip in revenues and margins on account low volume of container load in the current quarter & dip in freight rates. This was largely attributable to disruption in the Morbi region of Gujarat for our major industry vertical of Marbles & Granite. Margins were also impacted on account of high costs from our newly added vertical of sale & service of commercial vehicles & spare parts. We are confident that higher volumes with help absorption of fixed cost & operating leverage play out.”

Revenues from our sale of Petrol & Petroleum products stood Rs 36 crores and EBITDA stood at Rs 1 crore for 9MFY23. The vertical continues to be profitable and proves beneficial to our strategy of revenue diversification.

*With our wide range of logistical services and addition of segments ancillary to logistics, we believe that we are on a growth trajectory. We are confident of this strategy playing out, witnessing higher growth in revenues & profitability in the long run. We remain focused on our three-fold strategy of **revenue diversification; industry diversification and addition of wallet share in existing customers** by cross selling additional services under one roof.*

*At ASL, we are committed towards providing **end to end logistics services across the value chain** and innovating our business model as per the needs of the customers and business.”*

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

Company:	Investor Relations Advisors:
 <p>Accuracy Shipping Limited CIN: L52321GJ2008PLC055322 Mr. Hiren Sukhwani - CFO cfo@aslindia.net www.aslindia.net</p>	<p>SGA <u>Strategic Growth Advisors</u></p> <p>Strategic Growth Advisors Pvt. Ltd. CIN: U74140MH2010PTC204285 Mr. Sagar Shroff / Ms. Prachi Chhugani sagar.shroff@sgapl.net / prachi.c@sgapl.net +91 98205 19303 / +91 89492 92029 www.sgapl.net</p>