

DATA & CO. CHARTERED ACCOUNTANTS

Limited Review Report-Standalone Financial Results

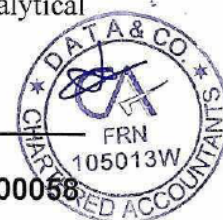
**Review Report to
The Board of Directors,
Accuracy Shipping Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of Accuracy Shipping Limited (the Company) for the half yearly ended 30th September, 2025 ("The Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulations 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations 2015 read with circular no. CIR/CFD/FAC/62/2 016 dated 05th July 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors has been prepared in accordance with the recognition and measurement principles as laid down under Indian Accounting Standard 34-Interim Reporting (the "Ind AS 34") prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review on the basis of the information produced before us.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, Review of Interim Financial Information performed by the Independent Auditor of the Entity", issued by the institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited to inquiries of company personnel and analytical

Surat Office: 607-608, Ajanta Shopping Center, Ring Road, Surat-395 002
Mumbai Office: A-102, Hill View Chs. Ltd., J P Road, Andheri (W), Mumbai-400058



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed and other recognized accounting practices in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016 including the manner in which it is to be disclosed, or that it contains and material misstatement.

For and on behalf of

Data & Co.

Chartered Accountants

ICAI Firm's registration number: 105013W



CA Lokesh Khadaria

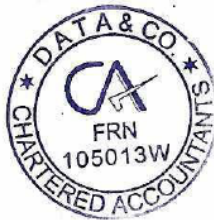
Partner

Membership No. 107691

Place: Surat

Date: November 14, 2025

UDIN:



UDIN: 25107691BMLLXB9413

Accuracy Shipping Limited

SURVEY NO : 42, PLOT NO : 11, MEGHPAR BORICHI, ANJAR - 370110, KACHCHH, GUJARAT

CIN:L52321GJ2008PLC055322

Statement of Financial Results for the quarter and half year ended 30th September 2025

Rs in Mn except per share data

Sr. No.	Particulars	Quarter ended			Half Yearly Ended		Year Ended
		30-Sep-2025 (Unaudited)	30-Jun-2025 (Unaudited)	30-Sep-2024 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2024 (Unaudited)	31-March-2025 (Audited)
I.	Revenue from Operations	1,887.49	1,607.23	2,531.97	3,494.72	4,553.29	9,417.18
II.	Other Income	3.13	7.38	3.15	10.51	5.34	10.45
III.	Total Revenue (I+II)	1,890.62	1,614.62	2,535.13	3,505.24	4,558.63	9,427.63
IV.	Expenses						
a)	Operative Expenses	1,256.42	1,009.09	1,888.13	2,265.50	3,217.36	6,621.66
b)	Purchase of Stock in Trade	505.29	487.14	511.65	992.43	1,057.57	2,147.88
c)	Changes In Inventories Of Finished Goods And Stock-In-Trade	-20.67	-22.78	-28.59	-43.45	-44.71	19.09
d)	Employee benefit expenses	49.64	50.94	49.33	100.57	89.36	186.16
e)	Finance Cost	32.88	28.52	30.93	61.40	58.98	121.56
f)	Depreciation & amortisation expenses	25.31	25.25	30.13	50.56	58.33	121.54
g)	Other expenses	29.57	31.26	44.21	60.83	76.22	142.90
	Total Expenses	1,878.43	1,609.41	2,525.78	3,487.84	4,513.12	9,360.79
V.	Profit before exceptional and extraordinary items and tax (III-IV)	12.19	5.21	9.35	17.40	45.51	66.84
VI.	Exceptional Items		-		-	-	-
VII.	Profit before extraordinary items and tax (V-VI)	12.19	5.21	9.35	17.40	45.51	66.84
VIII.	Extraordinary Items		-		-	-	-
IX.	Profit before tax (VII-VIII)	12.19	5.21	9.35	17.40	45.51	66.84
X.	Tax Expenses						
a)	Current year tax	4.07	1.74	4.77	5.81	16.05	22.32
b)	Deferred tax	0.09	-0.21	0.19	-0.12	-0.24	-0.96
c)	MAT Credit	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations (IX-X)	8.02	3.68	4.39	11.70	29.70	45.48
XII.	Profit/(Loss) from discontinuing operations						
XIII.	Tax expenses of discontinuing operations						-
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)						
XV.	Net Profit/(Loss) for the period (XI+XIV)	8.02	3.68	4.39	11.70	29.70	45.48
	Other Comprehensive Income						
	A. (i) Items that will not be reclassified to profit or loss		-				-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss		-				-
	B. (i) Items that will be reclassified to profit or loss		-				-
	(ii) Income Tax relating to items that will be reclassified to profit or loss		-				-
	Total Other Comprehensive Income for the year		-				-
	Total Comprehensive Income for the year	8.02	3.68	4.39	11.70	29.70	45.48
XVI.	Earning per share						
a)	Basic	0.05	0.02	0.03	0.08	0.20	0.30
b)	Diluted	0.05	0.02	0.03	0.08	0.20	0.30
XVII.	Paid up equity share capital	150.56	150.56	150.56	150.56	150.56	150.56
XVIII.	Reserve excluding revaluation reserve as per balance sheet						1048.33

NOTES:

- The above financial statement are prepared in accordance with accounting standards as specified in section 133 of the Companies Act, 2013 and relevant rules thereof and in accordance with the regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at November 14, 2025 and the same have been audited by the auditors of the company.
- The company is engaged in three business segments i.e. logistics Service Provider, Sale of Petroleum and Petroleum Products and Sale of Motor Vehicles.
- Figures are regrouped/rearranged, wherever considered necessary.
- There were no investor complaint pending at the beginning of the quarter or lying unresolved at the end of the quarter. During the quarter, the company has not received any investor complaint.

For and on behalf of the Board of Directors of
Accuracy Shipping Limited

For Accuracy Shipping Limited

Vinay Tripathi
Managing Director
Din: 02344536

Managing Director

Place: Anjar
Date: Nov 14, 2025

ACCURACY SHIPPING LIMITED
CIN NO. L52321GJ2008PLC055322
BALANCE SHEET AS AT 30th SEPTEMBER, 2025

		(Rs. in millions)		
	Particulars	Note No	As at Sep 30, 2025	As at March 31, 2025
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment & Intangible Assets			
	Assets	2		
	(i) Plant, Property & Equipment		576.70	610.25
	(ii) Capital Work-in Progress		-	-
	(iii) Other Intangible Assets		38.05	41.84
	(b) Financial Assets			
	(i) Investments	3	8.98	8.98
	(ii) Loans		-	-
	(iii) Other Financial Assets	4	226.44	225.77
	(c) Deferred Tax Assets (Net)		-	-
			850.17	886.84
2	Current assets			
	(a) Inventories	5	205.37	155.64
	(a) Financial assets			
	(i) Trade Receivables	6	1,362.41	1,432.66
	(ii) Cash and Cash Equivalents	7	30.47	23.80
	(iii) Bank balances other than (ii) above	8	130.89	126.83
	(iv) Other Current Financial Assets		-	-
	(b) Other Current Assets	9	420.48	506.69
	(c) Current Tax Assets (Tax)		-	-
			2,149.60	2,245.63
	Total Assets		2,999.78	3,132.47
II.	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share Capital	10	150.56	150.56
	(b) Other Equity	11	1,060.04	1,048.33
			1,210.60	1,198.89
	Liabilities			
1	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	12	197.81	216.22
	(ii) Other Financial Liabilities	13	44.76	45.94
	(b) Provisions	14	11.26	10.83
	(c) Deferred Tax Liabilities (Net)		11.41	11.52
			265.23	284.51
2	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	15	1,071.25	1,087.89
	(ii) Trade payables			
	- Total outstanding dues to Micro Enterprise & Small Enterprise	16	12.41	14.21
	- Total outstanding dues of Creditors other than Micro Enterprise & Small Enterprise	16	384.11	428.45
	(iii) Other Financial Liabilities	17	4.15	5.62
	(b) Other Current Liabilities	18	46.22	90.58
	(c) Current Tax Liabilities (Tax)		5.81	22.32
			1,523.95	1,649.06
	Total Equity and Liabilities		2,999.78	3,132.47

For and on behalf of the Board of Directors of
Accuracy Shipping Limited
For Accuracy Shipping Limited

Vinay Tripathi
Managing Director
Din: 02344536

Place: Anjar
Date: Nov 14, 2025

ACCURACY SHIPPING LIMITED
CIN NO. L52321GJ2008PLC055322
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER 2025

(Rs in millions)

Particulars	30 September 2025	31 March 2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax & exceptional items	17.40	66.84
- Depreciation	50.56	121.54
- Warrant Forfeited	-	-
- (Profit)/Loss on Sale of Fixed Asset	-	-
- (Profit)/Loss on Sale of Investment	-	-
- Interest Expense	61.40	118.81
- Interest Income	(9.23)	(8.03)
Changes in Working Capital:-		
Adjustment for (Increase) / Decrease in Operating Assets		
- Trade Receivables	70.25	(289.34)
- Inventories	(49.73)	20.62
- Other Non Current Financial Assets	(0.67)	(200.30)
- Other Current Financial Assets	-	-
- Current Tax (Net)	-	-
- Other Current Assets	86.22	89.42
Adjustment for Increase / (Decrease) in Operating Liabilities		
- Other Non Current Financial Liabilities	(1.18)	(5.62)
- Other Current Financial Liabilities	(1.46)	1.21
- Other Current Liabilities	(44.36)	25.67
- Provisions	0.42	(0.28)
- Current Tax (Net)	(16.51)	21.28
- Trade Payables	(46.14)	66.23
Cash generated from Operations	116.98	28.04
Direct taxes paid	(5.81)	(22.32)
Cash flow before extraordinary items	111.17	5.72
Net cash from Operating Activities (A)	111.17	5.72
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets and CWIP	(13.22)	(73.85)
Purchase of Investments	-	-
Sale of Fixed Assets	-	-
Sale of Investments	-	-
Investment in Fixed Deposits	(4.05)	(35.47)
Adjustment for Increase / Decrease in Long Term Loans & Advances	-	-
Adjustment for Increase / (Decrease) in Investments	-	-
Interest Received	9.23	8.03
Net Cash used in Investing Activities (B)	(8.05)	(101.28)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds / (Repayment) from / (of) Borrowings (Net)	(35.05)	211.24
Proceeds / (Repayment) from Issue of Share Warrants	-	-
Dividend Paid	-	-
Interest Paid	(61.40)	(118.81)
Net cash used Financing Activities (C)	(96.45)	92.43
Net increase in cash and cash equivalents (A+B+C)	6.66	(3.13)
Cash and cash equivalents at the beginning of the year	23.80	26.94
Cash and cash equivalents at the end of the year	30.47	23.80
Components of Cash & Cash Equivalents		
Cash on Hand	3.47	1.75
Balances with banks:		
a) In current account	27.00	22.05
Total Cash and Bank Equivalents (As per Note 6)	30.47	23.80

Note : The above Cash Flow Statement has been prepared under the indirect method set out in IND AS - 07 "Statement of Cash Flow" issued by the Central Government under Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (Companies Indian Accounting Standard Rules, 2015)

For Accuracy Shipping Limited
For and on behalf of the Board of Directors of
Accuracy Shipping Limited

Managing Director

Vinay Dinanath Tripathi
Managing Director
Din: 02344536

Place: Anjar
Date: Nov 14, 2025

Accuracy Shipping Limited

SURVEY NO : 42, PLOT NO : 11, MEGHPAR BORICHI, ANJAR - 370110, KACHCHH, GUJARAT

CIN:L52321GJ2008PLC055322

Segment Report for Quarter and year ended 30th September 2025

Rs in Mn except per share data

Sr.No	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-Sep-2025 (Unaudited)	30-Jun-2025 (Unaudited)	30-Sep-2024 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2024 (Unaudited)	31-Mar-2025 (Audited)
1	Segment Value of Sales and Services (Revenue)						
	Logistics Services	1,356.54	1,100.76	2,004.12	2457.30	3451.60	7,077.64
	Sale of Commerical Vehicle	487.57	463.77	469.59	951.33	944.03	2,038.98
	Sale of Petrol & Petroleum Products	134.18	123.19	179.69	257.38	349.27	689.86
	Others	3.13	7.38	3.62	10.51	5.81	10.45
	Net Value of Sales & Services	1,981.42	1,695.10	2,657.02	3,676.52	4,750.71	9,816.93
	Less: Inter Segment Transfers	90.81	80.48	121.25	171.29	191.61	389.30
	Revenue from Operations	1,890.62	1,614.62	2,535.77	3,505.24	4,559.10	9,427.63
2	Segment Results (EBITDA)						
	Logistics Services	51.90	39.31	51.95	91.21	124.81	231.61
	Sale of Commerical Vehicle	11.68	8.93	7.23	20.61	19.69	38.07
	Sale of Petrol & Petroleum Products	6.79	10.74	11.29	17.53	18.32	40.26
	Others	-	-	-	-	-	-
	Total Segment Profit before Interest, Tax, Exceptional item and Depreciation, Amortisation and Depletion	70.37	58.98	70.47	129.35	162.82	309.94
3	Segment Results (EBIT)						
	Logistics Services	33.80	21.24	30.59	55.05	83.03	141.54
	Sale of Commerical Vehicle	5.47	2.70	(0.53)	8.18	5.06	10.29
	Sale of Petrol & Petroleum Products	5.79	9.78	10.28	15.58	16.40	36.57
	Others	-	-	-	-	-	-
	Total Segment Profit before Interest and Tax and Exceptional item	45.07	33.73	40.34	78.80	104.49	188.39
	(i) Finance cost	32.88	28.52	30.99	61.40	58.98	121.56
	(ii) Interest Income						
	Profit Before Tax	12.19	5.21	9.35	17.40	45.51	66.84
	(i) Current Tax	4.07	1.74	4.77	5.81	16.05	22.32
	(ii) Deferred Tax	0.09	(0.21)	0.19	(0.12)	(0.24)	(0.96)
	Profit After Tax	8.02	3.68	4.39	11.70	29.70	45.48
4	Segment Assets						
	Logistics Services	2,608.14	2,470.47	2,031.36	2608.14	2031.36	2300.46
	Sale of Commerical Vehicle	839.97	763.37	584.37	839.97	584.37	740.37
	Sale of Petrol & Petroleum Products	79.25	90.89	65.82	79.25	65.82	88.12
	Total Segment Assets	3527.36	3324.73	2681.55	3527.36	2681.55	3128.95
5	Segment Liabilities						
	Logistics Services	1,404.75	1,263.13	1,075.09	1404.75	1,075.09	1091.33
	Sale of Commerical Vehicle	847.12	784.08	405.63	847.12	405.63	762.21
	Sale of Petrol & Petroleum Products	64.89	46.75	17.72	64.89	17.72	53.47
	Total Segment Liabilities	2,316.77	2,093.96	1,498.44	2,316.77	1,498.44	1,907.01

For Accuracy Shipping Limited
Managing Director

DATA & CO. CHARTERED ACCOUNTANTS

Limited Review Report-Consolidated Financial Results

Review Report to The Board of Directors, Accuracy Shipping Limited

We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of Accuracy Shipping Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as ("the Group")), for the half yearly ended 30th September, 2025 being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

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 as laid down under Indian Accounting Standard 34-Interim Reporting (the "Ind AS 34") prescribed under section 133 of the Companies Act 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on "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

The Statement includes the results of the following entities:

- Jayant Logistics Private Limited (Wholly Owned Subsidiary Company)



Surat Office: 607-608, Ajanta Shopping Center, Ring Road, Surat-395 002
Mumbai Office: A-102, Hill View Chs. Ltd., J P Road, Andheri (W), Mumbai-400058

Based on our review conducted and procedures performed as stated above nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed and other recognized accounting practices 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.

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

For and on behalf of

Data & Co.

Chartered Accountants

ICAI Firm's registration number: 105013W



CA Lokesh Khadaria

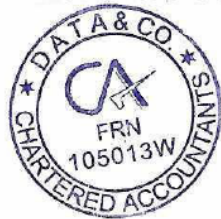
Partner

Membership No. 107691

Place: Surat

Date: November 14, 2025

UDIN:



UDIN: 25107691BMLLXC4798

Accuracy Shipping Limited

SURVEY NO : 42, PLOT NO : 11, MEGHPAR BORICHI, ANJAR - 370110, KACHCHH, GUJARAT

CIN:L52321GJ2008PLC055322

Consolidated Statement of Financial Results for the quarter and half year ended 30th September 2025

Rs in Mn except per share data

Sr. No.	Particulars	Quarter ended			Half Yearly Ended		Year Ended
		30-Sep-2025 (Unaudited)	30-Jun-2025 (Unaudited)	30-Sep-2024 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2024 (Unaudited)	31-March-2025 (Audited)
I.	Revenue from Operations	1,905.01	1,616.89	2,531.54	3,521.90	4,553.25	9460.63
II.	Other Income	3.25	7.38	3.65	10.64	5.84	10.52
III.	Total Revenue (I+II)	1,908.27	1,624.27	2,535.19	3,532.54	4,559.10	9,471.14
IV.	Expenses						
a)	Operative Expenses	1,273.19	1,017.86	1,886.00	2,291.05	3,215.50	6,662.50
b)	Purchase of Stock in Trade	505.29	487.14	511.65	992.43	1,057.57	2,147.88
c)	Changes In Inventories Of Finished Goods And Stock-In-Trade	-20.67	-22.78	-28.59	-43.45	-44.71	19.09
d)	Employee benefit expenses	49.64	50.94	49.33	100.57	90.00	186.83
e)	Finance Cost	34.19	28.62	30.93	62.81	58.98	121.56
f)	Depreciation & amortisation expenses	25.31	25.25	30.14	50.57	58.34	121.57
g)	Other expenses	29.61	31.41	46.72	61.02	78.78	143.31
	Total Expenses	1,896.56	1,618.44	2,526.16	3,515.00	4,514.46	9,402.74
V.	Profit before exceptional and extraordinary items and tax (III-IV)	11.70	5.83	9.03	17.53	44.64	68.41
VI.	Exceptional Items		-		-	-	-
VII.	Profit before extraordinary items and tax (V-VI)	11.70	5.83	9.03	17.53	44.64	68.41
VIII.	Extraordinary Items		-		-	-	-
IX.	Profit before tax (VII-VIII)	11.70	5.83	9.03	17.53	44.64	68.41
X.	Tax Expenses						
a)	Current year tax	3.91	1.95	4.49	5.86	15.77	22.84
b)	Deferred tax	1.82	-0.21	0.19	1.62	-0.24	-0.96
c)	MAT Credit	-	-	-	-	-	-
XI.	Profit/(Loss) for the period from continuing operations (IX-X)	5.97	4.09	4.35	10.06	29.10	46.52
XII.	Profit/(Loss) from discontinuing operations						
XIII.	Tax expenses of discontinuing operations						-
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)						
XV.	Net Profit/(Loss) for the period (XI+XIV)	5.97	4.09	4.35	10.06	29.10	46.52
	Other Comprehensive Income		-				
	A. (i) Items that will not be reclassified to profit or loss		-				-
	(ii) Income Tax relating to items that will not be reclassified to profit or loss		-				-
	B. (i) Items that will be reclassified to profit or loss		-				-
	(ii) Income Tax relating to items that will be reclassified to profit or loss		-				-
	Total Other Comprehensive Income for the year		-				-
	Total Comprehensive Income for the year	5.97	4.09	4.35	10.06	29.10	46.52
	Profit for the year attributable to:						
	-Owners of the Company	5.97	4.09	4.35	10.06	29.10	46.52
	-Minority Shareholders	-	-	-	-	-	-
XVI.	Earning per share						
a)	Basic	0.04	0.03	0.03	0.07	0.19	0.31
b)	Diluted	0.04	0.03	0.03	0.07	0.19	0.31
XVII.	Paid up equity share capital	150.56	150.56	150.56	150.56	150.56	150.56
XVIII.	Reserve excluding revaluation reserve as per balance sheet						1057.33

NOTES:

- The above financial statement are prepared in accordance with accounting standards as specified in section 133 of the Companies Act, 2013 and relevant rules thereof and in accordance with the regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015.
- The above results have been reviewed by the Audit Committee and taken on record by Board of Directors at their respective meetings held at November 14, 2025 and the same have been audited by the auditors of the company.
- The company is engaged in three business segments i.e. logistics Service Provider, Sale of Petroleum and Petroleum Products and Sale of Motor Vehicles.
- Figures are regrouped/rearranged, wherever considered necessary.
- There were no investor complaint pending at the beginning of the quarter or lying unresolved at the end of the quarter. During the quarter, the company has not received any investor complaint.

For and on behalf of the Board of Directors of
Accuracy Shipping Limited

Managing Director

Vinay Tripathi
Managing Director
Din: 02344536

Place: Anjar
Date: Nov 14, 2025

ACCURACY SHIPPING LIMITED
CIN NO. L52321GJ2008PLC055322
CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER, 2025

		(Rs. in millions)		
	Particulars	Note No	As at Sep 30, 2025	As at March 31, 2025
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment & Intangible Assets	2		
	(i) Plant, Property & Equipment		611.51	610.54
	(ii) Capital Work-in Progress		-	-
	(iii) Other Intangible Assets		41.00	44.78
	(b) Financial Assets			
	(i) Investments	3	-	-
	(ii) Loans		-	-
	(iii) Other Financial Assets	4	226.51	225.78
	(c) Deferred Tax Assets (Net)		-	-
			879.01	881.11
2	Current assets			
	(a) Inventories	5	205.37	155.64
	(a) Financial assets			
	(i) Trade Receivables	6	1,370.45	1,454.62
	(ii) Cash and Cash Equivalents	7	30.87	23.81
	(iii) Bank balances other than (ii) above	8	132.86	127.77
	(iv) Other Current Financial Assets		-	-
	(b) Other Current Assets	9	432.45	508.08
	(c) Current Tax Assets (Tax)		-	-
			2,171.99	2,269.93
	Total Assets		3,051.00	3,151.04
II.	EQUITY AND LIABILITIES			
	Equity			
	(a) Equity Share Capital	10	150.56	150.56
	(b) Other Equity	11	1,067.39	1,057.33
			1,217.95	1,207.89
	Liabilities			
1	Non-current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	12	235.33	216.22
	(ii) Other Financial Liabilities	13	44.76	45.94
	(b) Provisions	14	11.26	10.83
	(c) Deferred Tax Liabilities (Net)		13.14	11.53
			304.48	284.51
2	Current liabilities			
	(a) Financial liabilities			
	(i) Borrowings	15	1,079.02	1,087.89
	(ii) Trade payables			
	- Total outstanding dues to Micro Enterprise & Small Enterprise	16	12.52	14.21
	- Total outstanding dues of Creditors other than Micro Enterprise & Small Enterprise	16	377.82	436.91
	(iii) Other Financial Liabilities	17	4.15	5.62
	(b) Other Current Liabilities	18	49.20	91.16
	(c) Current Tax Liabilities (Tax)		5.86	22.84
			1,528.57	1,658.63
	Total Equity and Liabilities		3,051.00	3,151.04

For and on behalf of the Board of Directors of
Accuracy Shipping Limited

Managing Director

Vinay Tripathi
Managing Director
Din: 02344536

Place: Anjar
Date: Nov 14, 2025

ACCURACY SHIPPING LIMITED
CIN NO. L52321GJ2008PLC055322
CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30 SEPTEMBER 2025

(Rs in millions)

Particulars	30 September 2025	31 March 2025
A CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/(Loss) before tax & exceptional items	17.53	68.41
- Depreciation	50.57	121.57
- Warrant Forfeited	-	-
- (Profit)/Loss on Sale of Fixed Asset	-	118.81
- (Profit)/Loss on Sale of Investment	-	(8.10)
- Interest Expense	62.81	-
- Interest Income	(9.27)	-
Changes in Working Capital:-		
Adjustment for (Increase) / Decrease in Operating Assets		
- Trade Receivables	84.17	(300.13)
- Inventories	(49.73)	20.62
- Other Non Current Financial Assets	(0.73)	(200.31)
- Other Current Financial Assets	-	-
- Current Tax (Net)	-	-
- Other Current Assets	75.63	96.45
Adjustment for Increase / (Decrease) in Operating Liabilities		
- Other Current & Non Current Financial Liabilities	(2.64)	(4.40)
- Other Current Liabilities	(41.96)	25.27
- Provisions	0.42	(0.28)
- Current Tax (Net)	(16.98)	21.37
- Trade Payables	(60.78)	69.18
Cash generated from Operations	109.06	28.43
Direct taxes paid	(5.86)	(22.84)
Cash flow before extraordinary items	103.20	5.59
Net cash from Operating Activities (A)	103.20	5.59
B CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Fixed Assets and CWIP	(47.75)	(73.85)
Purchase of Investments	-	-
Sale of Fixed Assets	-	-
Sale of Investments	-	-
Investment in Fixed Deposits	(5.09)	(35.53)
Adjustment for Increase / Decrease in Long Term Loans & Advances	-	-
Adjustment for Increase / (Decrease) in Investments	-	-
Interest Received	9.27	8.10
Net Cash used in Investing Activities (B)	(43.57)	(101.27)
C CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds / (Repayment) from / (of) Borrowings (Net)	10.23	211.24
Proceeds / (Repayment) from Issue of Share Warrants	-	-
Dividend Paid	-	-
Interest Paid	(62.81)	(118.81)
Net cash used Financing Activities (C)	(52.57)	92.43
Net increase in cash and cash equivalents (A+B+C)	7.05	(3.25)
Cash and cash equivalents at the beginning of the year	23.81	27.07
Cash and cash equivalents at the end of the year	30.87	23.81
Components of Cash & Cash Equivalents		
Cash on Hand	3.47	1.75
Balances with banks:		
a) In current account	27.39	22.06
Total Cash and Bank Equivalents (As per Note 6)	30.87	23.81

Note : The above Cash Flow Statement has been prepared under the indirect method set out in IND AS - 07 "Statement of Cash Flow" issued by the Central Government under Indian Accounting Standards (Ind AS) notified under section 133 of the Companies Act, 2013 (Companies Indian Accounting Standard Rules, 2015)

For and on behalf of the Board of Directors of
Accuracy Shipping Limited
For Accuracy Shipping Limited

Vinay Dinanath Tripathi
Managing Director
Din: 02344536
Managing Director

Place: Anjar
Date: Nov 14, 2025

Accuracy Shipping Limited

SURVEY NO : 42, PLOT NO : 11, MEGHPAR BORICHI, ANJAR - 370110, KACHCHH, GUJARAT

CIN:L52321GJ2008PLC055322

Consolidated Segment Report for Quarter and Half year ended 30th September 2025

Rs in Mn except per share data

Sr.No	Particulars	Quarter Ended			Half Year ended		Year Ended
		30-Sep-2025 (Unaudited)	30-Jun-2025 (Unaudited)	30-Sep-2024 (Unaudited)	30-Sep-2025 (Unaudited)	30-Sep-2024 (Unaudited)	31-Mar-2025 (Audited)
1	Segment Value of Sales and Services (Revenue)						
	Logistics Services	1,374.07	1,110.41	2,004.96	2484.48	3452.84	7,121.08
	Sale of Commerical Vehicle	487.57	463.77	469.59	951.33	944.03	2,038.98
	Sale of Petrol & Petroleum Products	134.18	123.19	179.69	257.38	349.27	689.86
	Others	3.25	7.38	3.65	10.64	5.84	10.52
	Net Value of Sales & Services	1,999.07	1,704.75	2,657.89	3,703.82	4,751.98	9,860.44
	Less: Inter Segment Transfers	90.81	80.48	122.53	171.29	192.89	389.30
	Revenue from Operations	1,908.26	1,624.27	2,535.37	3,532.53	4559.10	9,471.14
2	Segment Results (EBITDA)						
	Logistics Services	52.73	40.04	51.64	92.77	123.95	233.20
	Sale of Commerical Vehicle	11.68	8.93	7.23	20.61	19.69	38.07
	Sale of Petrol & Petroleum Products	6.79	10.74	11.29	17.53	18.32	40.26
	Others	-	-	-	-	-	-
	Total Segment Profit before Interest, Tax, Exceptional item and Depreciation, Amortisation and Depletion	71.21	59.70	70.15	130.91	161.96	311.53
3	Segment Results (EBIT)						
	Logistics Services	34.63	21.96	30.27	56.59	82.16	143.11
	Sale of Commerical Vehicle	5.47	2.70	(0.53)	8.18	5.06	10.29
	Sale of Petrol & Petroleum Products	5.79	9.78	10.28	15.58	16.40	36.57
	Others	-	-	-	-	-	-
	Total Segment Profit before Interest and Tax and Exceptional item	45.89	34.45	40.02	80.34	103.61	189.97
	(i) Finance cost	34.19	28.62	30.99	62.81	58.98	121.56
	(ii) Interest Income						
	Profit Before Tax	11.70	5.83	9.03	17.53	44.64	68.42
	(i) Current Tax	3.91	1.95	4.49	5.86	15.77	22.84
	(ii) Deferred Tax	1.82	(0.21)	0.19	1.62	(0.24)	(0.96)
	Profit After Tax	5.97	4.09	4.35	10.06	29.10	46.53
4	Segment Assets						
	Logistics Services	2,676.28	2,548.49	2045.41	2676.28	2045.41	2074.51
	Sale of Commerical Vehicle	839.97	763.37	584.37	839.97	584.37	601.97
	Sale of Petrol & Petroleum Products	79.25	90.89	65.82	79.25	65.82	60.02
	Total Segment Assets	3595.51	3402.75	2695.61	3595.51	2695.61	2736.50
5	Segment Liabilities						
	Logistics Services	1,465.55	1,321.84	1,081.56	1465.55	1,081.56	1034.92
	Sale of Commerical Vehicle	847.12	784.08	405.63	847.12	405.63	477.79
	Sale of Petrol & Petroleum Products	64.89	46.75	17.72	64.89	17.72	10.14
	Total Segment Liabilities	2,377.56	2,152.67	1,504.91	2,377.56	1,504.91	1,522.85

For Accuracy Shipping Limited

Managing Director