



Accuracy Shipping Limited
PERFECTION IS AN ATTITUDE

Accuracy Shipping Limited

Q2 & H1FY26 Investor Presentation

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ACCURACY SHIPPING LIMITED END TO END LOGISTICS SOLUTION PROVIDER

451+

Operational
Trucks

1,80,000+

Sq. Ft Warehouse
Under Management

72

Agency Agreement
across the globe

14

Branch Office
Across India

51,698

Container Handled
in H1FY26

450+ & 400+

Employees &
Trained Drivers

OUR CORE SERVICES :



Custom Clearance



Transportation

Road Rail Project Cargo



Freight Forwarding

Sea Cargo Air Cargo



Warehousing

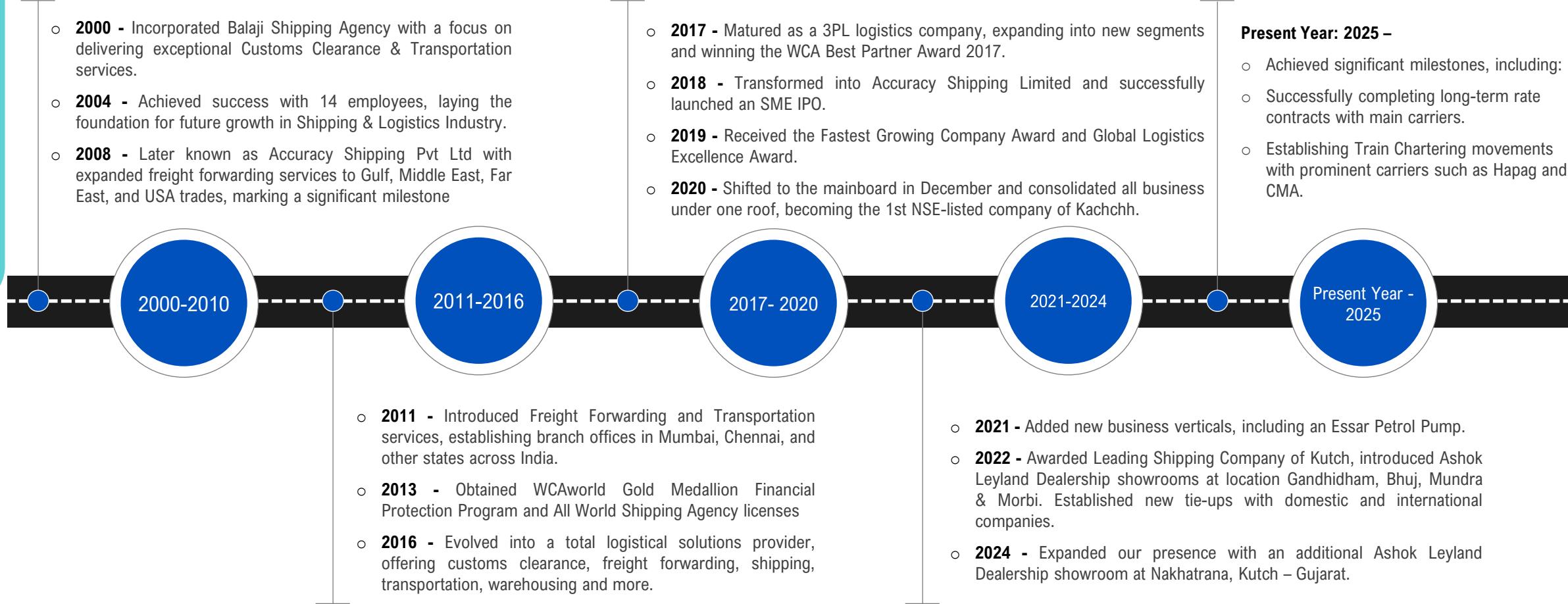
Normal Bonded Cold



Chartering

Vessel Train

Milestones

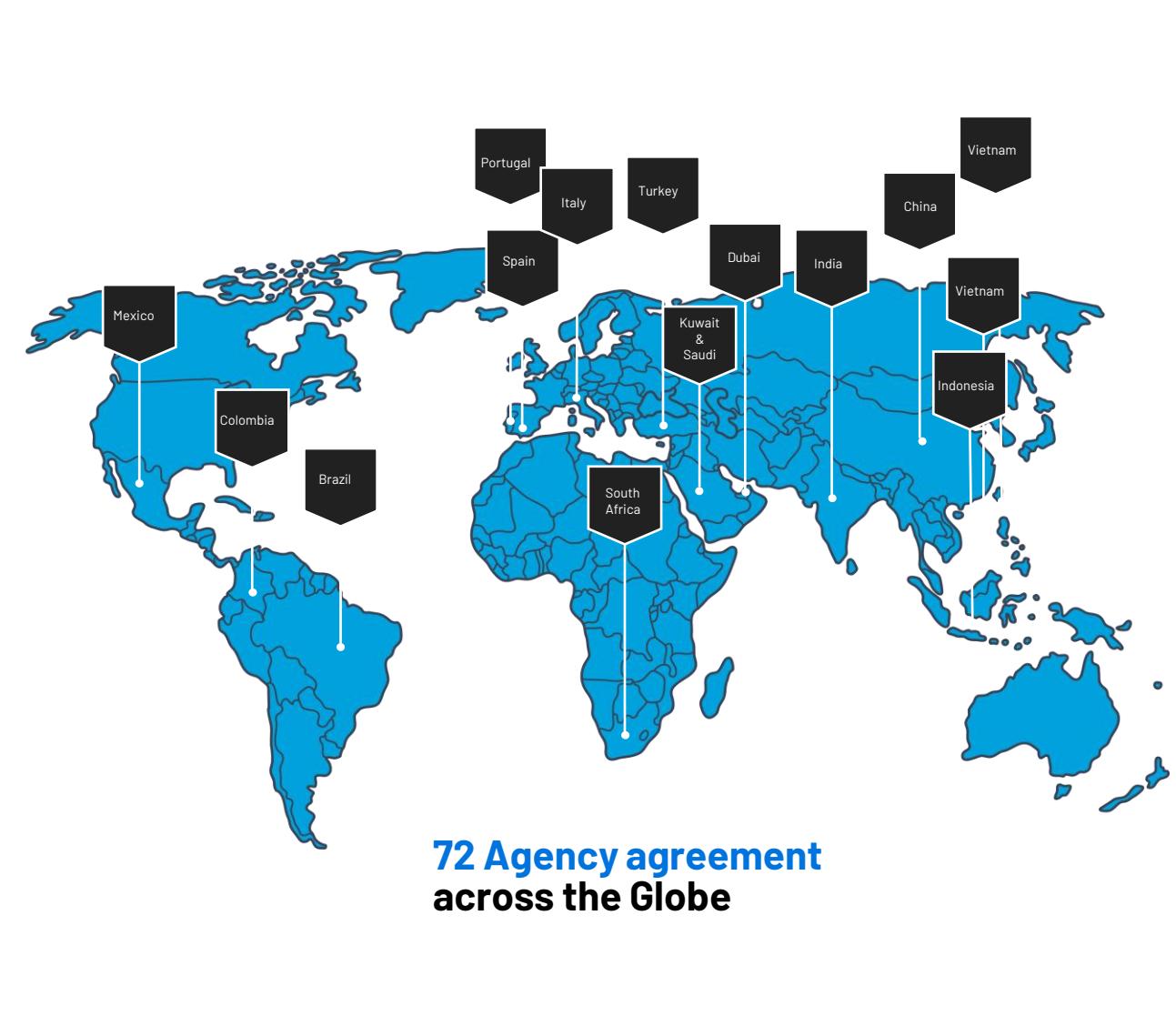
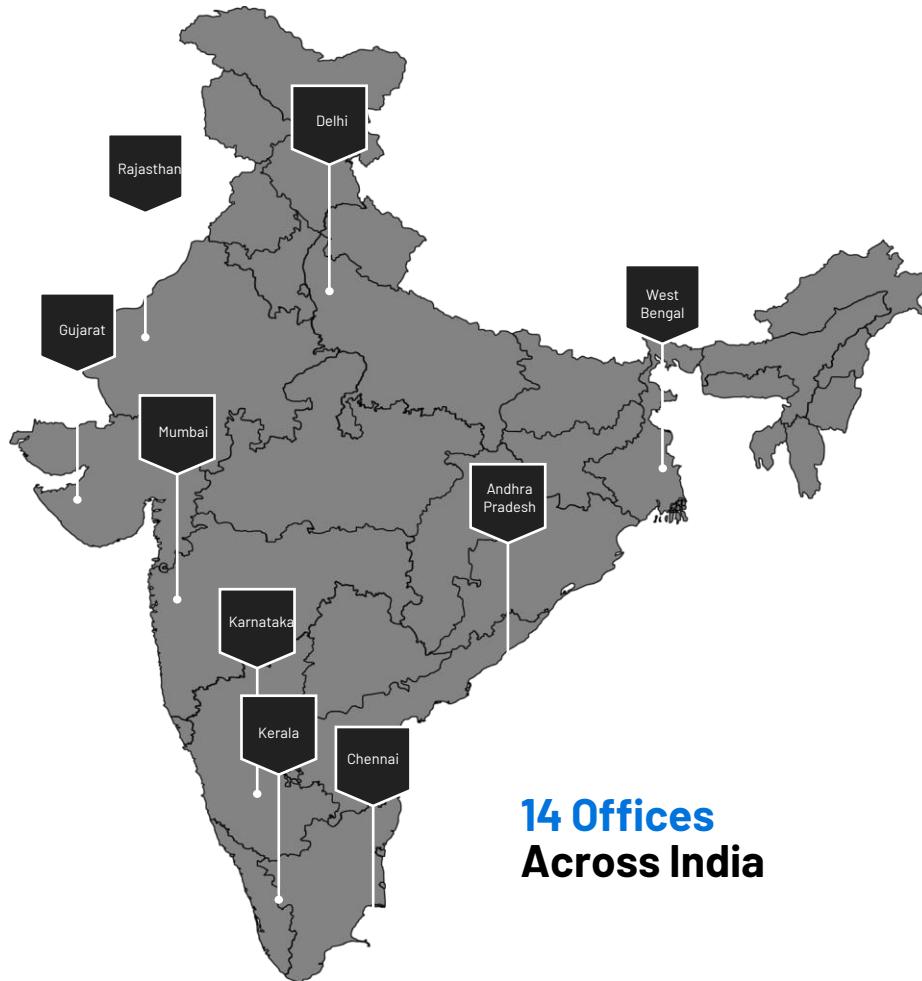


Presence across the Value Chain

**PRESENCE ACROSS THE VALUE CHAIN FOR
BUNDLED AS WELL AS STANDALONE SERVICES**



Pan India Presence with Global Network



Our Service Vertical

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



Transportation

- ❖ Own 351 HCV's & Excl. Tie ups for another 100 vehicles
- ❖ 64 Global partners across the world, these are long term relationships built over the last decade



Fueling Station

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



Our Service Vertical



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



Project Cargo

- ❖ We offer safe, environmentally friendly, tailor-made and cost-effective logistics solutions
- ❖ Project Management
- ❖ Logistics Personnel
- ❖ High & Heavy lifting
- ❖ Freight Forwarding
- ❖ Warehousing



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

Clearing & Forwarding



Streamlining Your Cargo Journey

Custom Clearance

We provide comprehensive Custom Clearance Services across import, export, and specialized cargo. Our Import solutions cover document verification, HS code classification, duty support, and coordination with authorities.

Export services include end-to-end documentation, compliance, and incentive guidance. We handle Specialized Cargo like hazardous goods, perishables with cold-chain solutions, and oversized project cargo. Our Advisory Services offer DGFT support, regulatory consulting, and duty optimization.



Navigating Your Global Shipping Needs

Sea Cargo

We provide comprehensive Sea Cargo Services for all shipment sizes. Our FCL solutions offer exclusive container use with flexible options, while LCL ensures cost-effective shared space and reliable scheduling.

For oversized or non-containerized cargo, we offer specialized handling and custom stowage. Our Reefer Cargo Services cater to temperature-sensitive goods with real-time monitoring for perishables, pharmaceuticals, and chemicals.



Fast, Reliable, and Secure Air Freight Solutions

Air Cargo

We offer fast, secure, and reliable Air Cargo Services for urgent, high-value, and temperature-sensitive shipments. Priority Air Freight enables express delivery via direct flights, while Consolidated Freight offers cost efficiency through shared cargo and scheduled departures.

We handle Special Cargo like perishables, oversized goods, and hazardous materials with IATA-compliant solutions. For large or urgent shipments, our Charter Services provide dedicated aircraft tailored to specific needs.

Transportation



Drive Your Business with Precision and Reliability

Road Transportation

We offer flexible and reliable Road Transportation Services across cities, states, and borders. Our Full Truckload (FTL) solutions provide dedicated trucks for high-volume or high-value cargo with customizable routing. For smaller loads, Less Than Truckload (LTL) ensures cost-effective shared transport with scheduled departures and a strong distribution network.

Express Transportation enables rapid delivery for time-critical shipments with 24/7 operations and priority routing. We also specialize in Sensitive Cargo Transport, including oversized machinery, temperature-controlled goods, and dangerous materials handled with full regulatory compliance



Efficient, Reliable, and Sustainable Cargo Movement

Rail Transportation

Our Rail Transportation Services offer a cost-effective and sustainable solution for bulk and containerized cargo movement. Containerized Rail Transport supports secure movement for export-import and domestic trade with real-time tracking and multimodal integration. Bulk Cargo Rail Services cater to heavy commodities like coal, minerals, grains, cement, and steel. For temperature-sensitive shipments, our Refrigerated Rail Transport ensures product integrity through advanced cooling and quality checks.

We also provide Project Cargo Rail Solutions for oversized or delicate equipment with specialized handling and transport arrangements.



Handling Complex and Heavy-Duty Shipments with Precision and Expertise

Project Cargo Transportation

We specialize in handling oversized, heavy, and complex shipments with precision and expertise. From turbines and generators to large industrial machinery, our team delivers customized logistics solutions backed by advanced equipment and global experience.

With detailed route surveys, multimodal transport options, and specialized heavy-lift handling, we ensure safe and efficient delivery of your project cargo. Our end-to-end management covers customs, port coordination, and real-time updates—making us a trusted partner for the most demanding logistics projects worldwide.

Warehousing



Efficient and Secure Storage Solutions for Your Supply Chain

Normal Warehousing

We provide efficient and secure Warehousing Services designed to streamline your supply chain. Our solutions cover General Warehousing for diverse goods, along with advanced Inventory Management for real-time stock visibility.

We offer Consolidation and Deconsolidation to optimize shipping costs, Cross-Docking for minimal storage time, and Pick & Pack services for accurate order fulfillment. Our Temperature-Controlled Storage ensures safe handling of perishables, pharmaceuticals, and sensitive products.



Secure and Cost-Efficient Storage Solutions for Your Imported Goods

Bonded Warehousing Services

We offer secure Bonded Warehousing Services for imported goods under customs supervision, allowing businesses to defer duty payments until release for domestic use. Our facilities ensure maximum security with 24/7 surveillance, fire protection, and controlled access.

With full customs compliance, flexible storage options, and value-added services like labeling, repackaging, and inventory management, we streamline your supply chain. Strategically located near ports and logistics hubs, our bonded warehouses reduce transit time, improve cash flow, and ensure seamless clearance.



Preserving Freshness and Quality with Advanced Cold Chain Solutions

Cold Storage Warehousing Services

We provide advanced Cold Storage solutions to preserve freshness and quality of perishable goods. Our multi-temperature facilities, ranging from -30°C to $+15^{\circ}\text{C}$, ensure optimal conditions for frozen, chilled, and ambient products.

With real-time monitoring, strict hygiene standards, and compliance with global certifications, we guarantee product safety and reliability. Strategically located near major ports and industrial hubs, our cold storage warehouses enable efficient distribution, backed by expertise in cold chain logistics and end-to-end solutions.

Chartering



Custom Solutions for Global Shipping Needs

Vessel Chartering

We provide customized Vessel Chartering solutions to meet global shipping needs with efficiency and reliability. Backed by a vast network of operators, we ensure cost-effective options and the right vessel for every cargo type—whether dry bulk, liquid bulk, breakbulk, or project cargo.

From voyage, time, and bareboat charters to flexible spot chartering, our services are tailored for both long-term strategies and urgent shipments. With real-time tracking, full regulatory compliance, and a strong focus on safety, Accuracy Shipping Limited delivers seamless ocean transport solutions worldwide.



Efficient and Reliable Bulk Cargo Solutions

Train Chartering

We offer efficient and reliable Train Chartering solutions designed for bulk and specialized cargo. Leveraging strong partnerships with rail operators, we provide seamless connectivity across regional, national, and cross-border routes, ensuring safe and cost-effective delivery.

From full train and wagon charters to customized solutions for oversized, hazardous, or delicate goods, our services are tailored to your needs. With real-time tracking, optimized scheduling, and focus on sustainability, Accuracy Shipping Limited delivers greener, smarter, and scalable rail cargo solutions.

Fueling Station

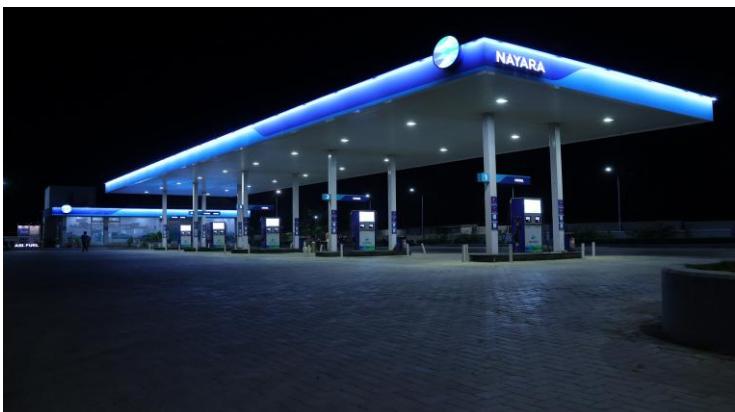
Services Offered

- ❖ 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

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



Dealership for heavy commercial vehicles and its spare parts across 3 locations in Kachchh District, Gujarat.

Sale of HCV's & Spare Parts

- Three elite showrooms
- HCV & Spare parts sales
- Tailored solution for fleet owners



Servicing Workshops

- Full- service HCV workshops
- Located across 3 locations

Fleet Owner Relationship strengthening

- Strengthen existing relationships
- Support for purchase + parts + servicing

Strategic Location



Gandhidham –
Mundra - Bhuj

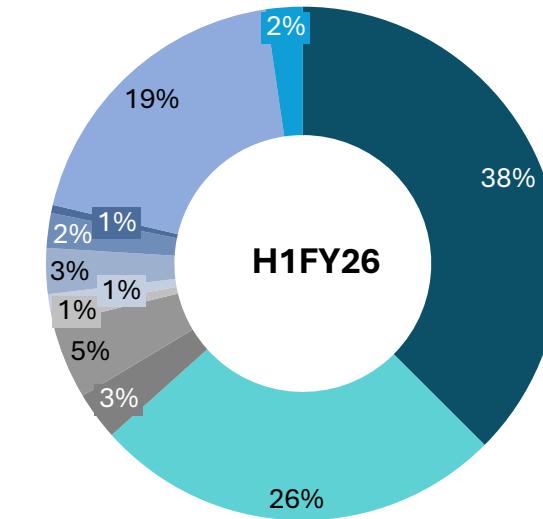
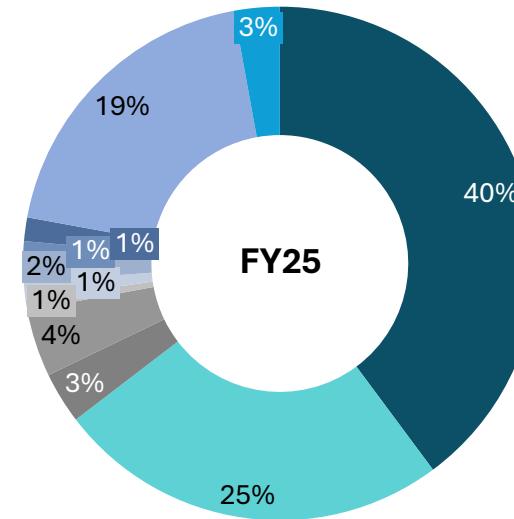
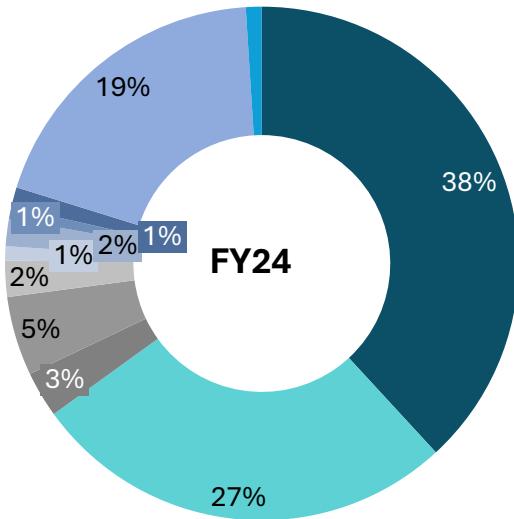


Cost Savings & Synergies



Supports fleet of ~393 vehicles
Droves internal cost savings
Operational synergies across regions

Industry Diversification Strategy

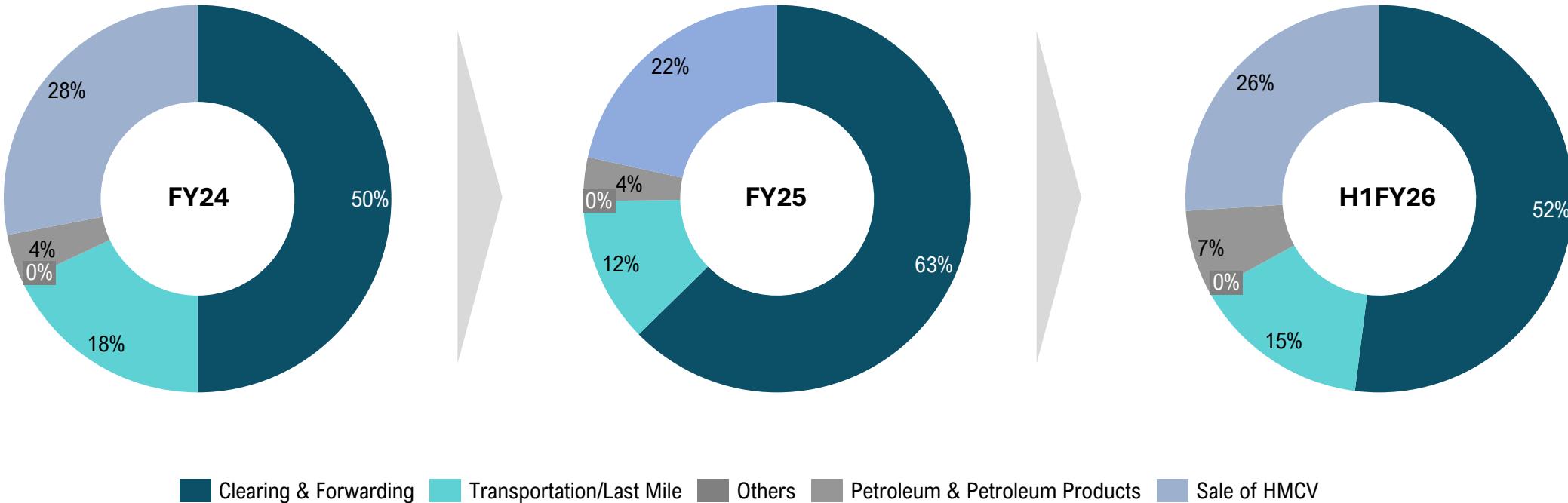


Marble & Granite Ceramic Tiles Paper Textile Machinery Other Agri Wood Steel Rubber Chemical

Improving Industry Diversification

- Contribution from Marble & Granite stood at 43% in FY23, stands at 40% for FY25 and for the H1FY26 it is at 38%
- 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 ~37% of the revenues for H1FY26
- For H1FY26, revenue from the rubber sector contributed nearly 19%, while revenue from the marble sector stood at 38%. These positive trends highlight our successful efforts to expand and diversify our operations across different sectors

Revenue Diversification Strategy



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 ~28% in FY24 has moved to 26% in H1FY26.

Marquee Customers



Awards & Accolades



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



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



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

CSR Initiatives

At Accuracy Shipping Limited (ASL), we believe in creating a **positive impact** not just in business but in society and **the environment**.

CSR Highlights

- ✓ **Rural Education Drive:** Partnered with local NGOs to improve literacy rates in remote villages of Gujarat.
- ✓ **Green Logistics Initiative:** Introduced electric vehicles for short-haul transportation to reduce emissions.
- ✓ **Health for All Campaign:** Distributed sanitary kits and conducted health awareness sessions for women in underprivileged communities.



Key CSR Initiatives:

Education and Skill Development

We are dedicated to empowering individuals through education and skill-building programs, enabling them to lead better lives and contribute to the economy.

- ✓ Initiatives: Scholarship Programs, Skill Development Workshops, School Infrastructure Support
- ✓ Impact: Over 1,500 students have benefited from our educational initiatives in the last three years.



Environmental Sustainability

As part of our commitment to environmental stewardship, we implement projects that promote sustainability and reduce our carbon footprint.

- ✓ Initiatives: Tree Plantation Drives, clean Energy Adoption, Waste Management Programs
- ✓ Impact: Planted over 10,000 trees and implemented solar energy systems in 15 community centers.



Community Welfare

We strive to improve the quality of life for underserved communities by addressing basic needs and promoting inclusivity.

- ✓ Initiatives: Health Camps, Disaster Relief, Women Empowerment Programs
- ✓ Impact: Over 25,000 individuals have benefited from our community welfare programs.



Board of Directors



Vinay Tripathi

Chairman & Managing Director

A first-generation entrepreneur and the strategic helm of the Company, Mr. Tripathi has over two decades of expertise in the logistics industry. He drives overall management, operations, and growth initiatives, steering the Company toward sustained success



Rama Vinay Tripathi

Whole Time Director

With over fifteen years of experience in logistics and strong expertise in administration and human resources, Mrs. Tripathi leads the Company's administrative and HR functions, ensuring operational efficiency and workforce engagement.



Vikas Jain

Non-Executive Director

A qualified Company Secretary with an LLM degree and a licensed customs broker, Mr. Jain brings extensive knowledge of corporate law and regulatory compliance

Board of Directors



Raj Kumar Poddari

Independent Director

A Chartered Accountant and Insolvency Resolution Professional with 43 years of experience across diverse industries, Mr. Poddar offers deep financial and strategic insights.



Kalpana Kumari

Independent Director

A qualified Company Secretary with a Master's in Business Law, bringing over five years of experience in corporate governance, legal advisory, and compliance management. Has contributed effectively as an Independent Director, offering strategic legal insights and promoting ethical business practices



Varun Kacholia

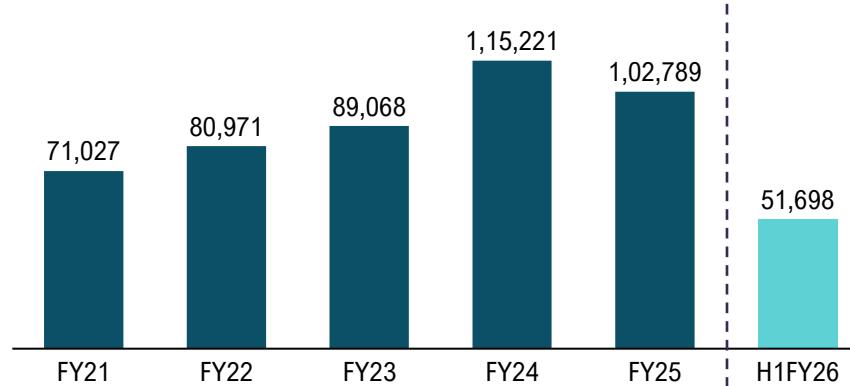
Independent Director

An investment banker with 16 years of experience in due diligence and business advisory, Mr. Kacholia contributes expertise in strategic investments and corporate finance

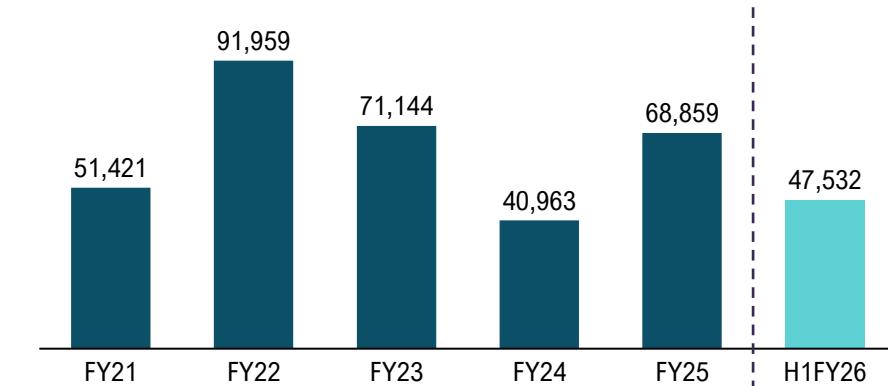
Key Operational Highlights



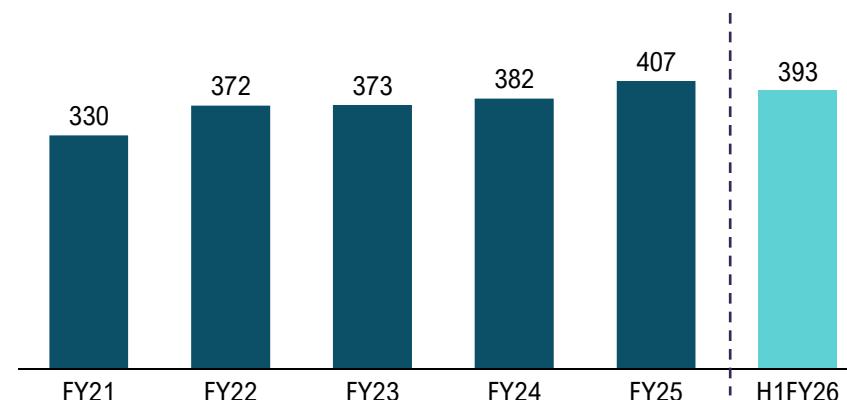
Containers Handled (in. Nos)



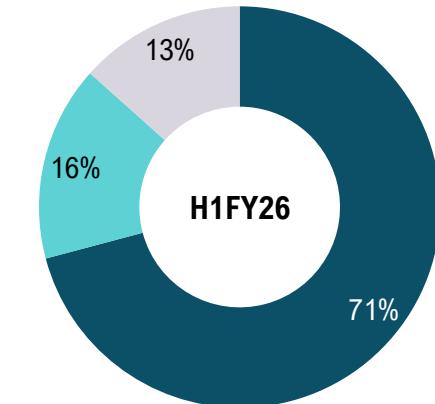
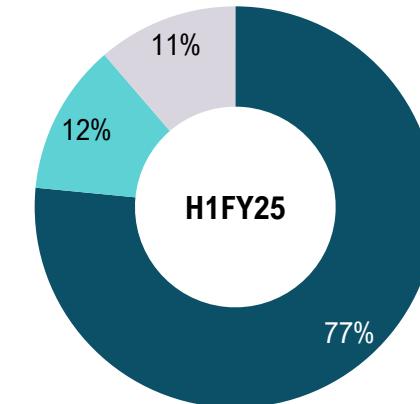
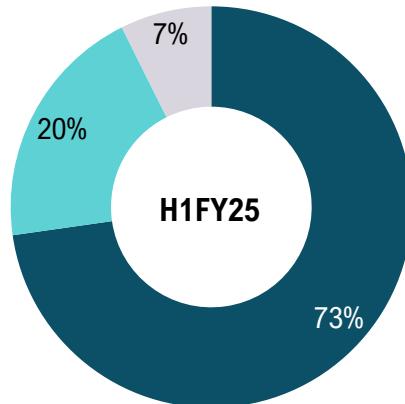
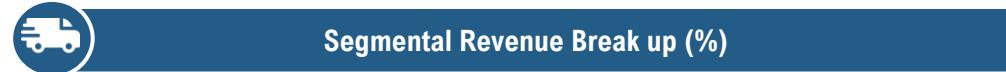
Average Realization (INR)



No. of Operational Trucks



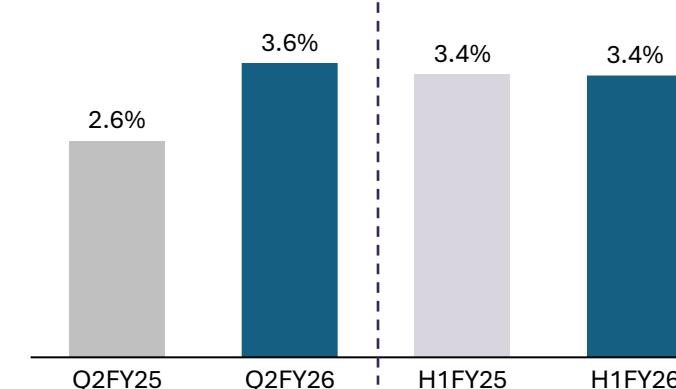
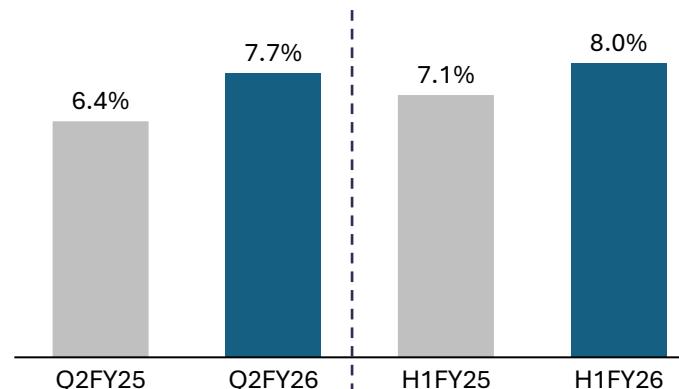
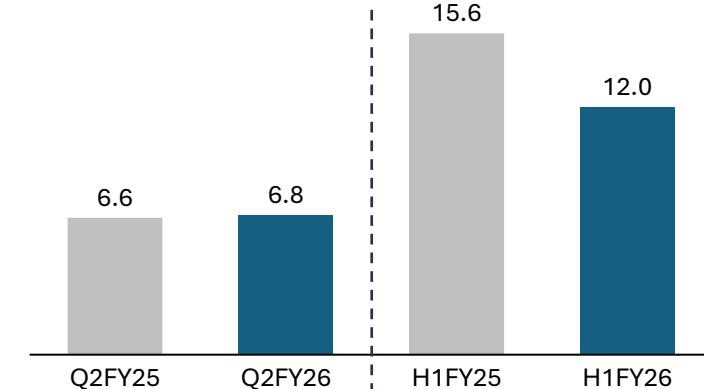
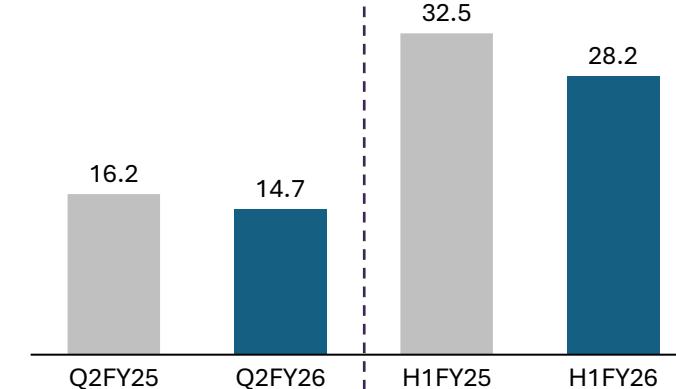
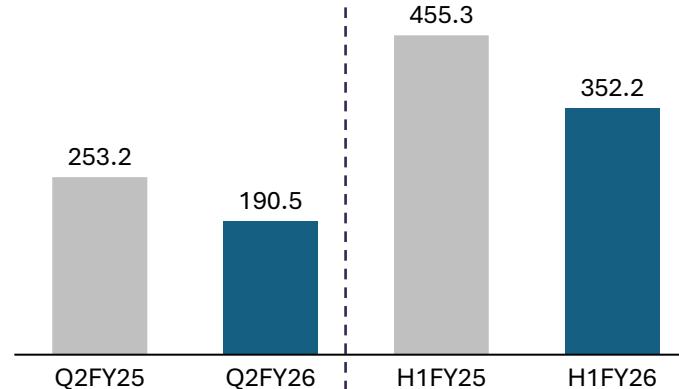
H1FY26 Segmental Break-up



■ Logistics Services ■ Commercial Vehicles ■ Petrol & Petroleum Products

- ❖ Revenue for H1FY26 across Logistics, Commercial vehicles and Petrol & petroleum products stood at 67%, 26% & 7% respectively
- ❖ EBITDA from the sale and service of commercial vehicle for the quarter & half year ended September 2025 stood at Rs 2.6 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 & H1FY26 Key Financial Highlights



- Revenue for Q2FY26 stood at ₹190 crore we saw sequential improvements. For H1FY26, revenue reached ₹352 crore.
- Gross Profit for Q2FY26 was ₹14.7 crore, while for the half year it stood at ₹28.2 crore. The gross profit margin for Q2FY26 and H1FY26 stood at 7.7% and 8.0%, respectively seeing a 131 bps and 87 bps growth on a YoY basis.
- EBITDA for Q2FY26 came in at ₹6.8 crore, compared to ₹6.6 crore in the same quarter last year. The EBITDA margin for Q2FY26 was 3.6% up by 94 bps on a YoY basis.
- For the Half year, EBITDA stood at ₹12 crore, with a margin of 3.4%.
- On the profitability front, the company reported a Profit After Tax (PAT) of ₹0.60 crore for Q2FY26 growth of 37% on a YoY basis, while the half year PAT stood at ₹1.0 crore.

Q2 & H1FY26 Profit & Loss Statement

Particulars (Rs. in Crs)	Q2FY26	Q2FY25	Y-o-Y	Q1FY26	Q-o-Q	H1FY26	H1FY25	Y-o-Y
Revenue from Operations	190.5	253.2	-25%	161.7	18%	352.2	455.3	-23%
Operative Expenses	127.3	188.6		101.8		229.1	321.5	
Purchase of Stock in Trade	50.5	51.2		48.7		99.2	105.8	
Changes in Inventories of Finished Goods, Work-in-Progress	-2.1	-2.9		-2.3		-4.3	-4.5	
Gross Profit	14.7	16.2	-9%	13.5	9%	28.2	32.5	-13%
Gross Profit Margin (%)	7.7%	6.4%		8.3%		8.0%	7.1%	
Employee Cost	5.0	4.9		5.1		10.1	9.0	
Other Expenses	3.0	4.7		3.1		6.1	7.9	
EBITDA	6.8	6.6	2%	5.2	30%	12.0	15.6	-23%
EBITDA Margin (%)	3.6%	2.6%		3.2%		3.4%	3.4%	
Depreciation	2.5	3.0		2.5		5.1	5.8	
Other Income	0.3	0.4		0.7		1.1	0.6	
EBIT	4.6	4.0	15%	3.4	33%	8.0	10.4	-22%
Finance Cost	3.4	3.1		2.9		6.3	5.9	
Profit before Tax	1.2	0.9	30%	0.6	101%	1.8	4.5	-61%
Tax	0.6	0.5		0.2		0.7	1.6	
Profit After Tax	0.6	0.4	37%	0.4	46%	1.0	2.9	-65%
Profit After Tax Margin	0.3%	0.2%		0.3%		0.3%	0.6%	
EPS	0.04	0.03		0.03		0.07	0.19	

Consolidated Balance Sheet

Assets (Rs. in Crs)	Mar-25	Mar-24	Equity & Liabilities (Rs. in Crs)	Mar-25	Mar-24
Non-Current Assets			Equity		
Property, plant and equipment	61.2	61.1	Equity share capital	15.1	15.1
Intangible assets	4.1	4.5	Other equity	106.7	105.7
Capital work-in-progress			Total Equity	121.8	120.8
Financial Assets			Non-Current Liabilities		
i. Loans			Financial Liabilities		
ii. Other Financial Assets	22.7	22.6	i. Borrowings	23.5	21.6
Total Non Current Assets	87.9	88.1	ii. Other financial liabilities	4.5	4.6
Current Assets			Provisions	1.1	1.1
Inventories	20.5	15.6	Deferred tax liabilities (net)	1.3	1.2
Financial Assets			Total Non-Current Liabilities	30.4	28.5
i. Trade receivables	137.0	145.5	Current Liabilities		
ii. Cash and cash equivalent	3.1	2.4	Financial Liabilities		
iii. Bank Balance Other than (ii) above	13.3	12.8	i. Borrowings	107.9	108.8
Current Tax Assets (Net)			ii. Trade payables	39.0	45.1
Other current assets	43.2	50.8	iii. Other financial liabilities	0.4	0.6
Total Current Assets	217.2	227.0	Other current liabilities	4.9	9.1
Total Assets	305.1	315.1	Current tax liabilities (net)	0.6	2.3
			Total Current Liabilities	152.9	165.9
			Total Liabilities	183.3	194.3
			Total Equity & Liabilities	305.1	315.1

Consolidated Abridged Cash Flow Statement

Cash Flow Statement (Rs. Crs.)	Sep-25	Sep-24
Net Profit Before Tax	1.8	4.5
Adjustments for: Non - Cash Items / Other Investment or Financial Items	10.4	11.0
Operating profit before working capital changes	12.2	15.5
Changes in working capital	-1.3	-12.9
Cash generated from Operations	10.9	2.6
Direct taxes paid (net of refund)	0.0	0.0
Net Cash from Operating Activities	10.9	2.6
Net Cash from Investing Activities	-4.4	-4.2
Net Cash from Financing Activities	-5.3	-0.4
Net Decrease in Cash and Cash equivalents	1.3	-2.0
Add: Cash & Cash equivalents at the beginning of the period	2.4	2.7
Cash & Cash equivalents at the end of the period	3.7	0.7

Management Commentary

Commenting on the Q2 & H1FY26 results Mr. Vinay Tripathi, Managing Director of the company said:

“In Q2FY26, the logistics industry continued to experience a slowdown, driven by the prolonged impact of the US tariff situation and broader geopolitical uncertainties across key global trade routes. The environment remained volatile, influencing demand patterns and pricing across segments.

For Accuracy Shipping, the quarter was challenging as our core sectors; Marble & Granite and Ceramic Tiles saw a dip in volumes, affecting our overall performance. However, over the past few quarters, we have been strategically diversifying our industry portfolio to reduce dependency on these segments. We have expanded our presence across sectors such as Rubber, Paper, Textile, Glass and others, which together contributed ~37% of our revenues in H1FY26, underscoring our commitment to broad-based growth.

Our revenue performance reflected these shifts. While we reported a 25% YoY decline, we achieved a healthy 18% QoQ growth, indicating early signs of stabilization. We have also witnessed improved momentum in container volumes, supported by strengthening demand. Freight rates remained under pressure for most of the quarter due to global disruptions and softer trade flows. However, from mid-October 2025, major freight indices recorded a temporary uptick after several weeks of decline, offering some near-term relief. Our average realizations for H1FY26 stood at ₹47,539, reflecting an improved value mix and pricing efficiency.

Looking ahead to FY26, we remain cautiously optimistic. Despite ongoing uncertainties in global trade and tariff-related challenges, we continue to deepen our industry diversification, enhance operational efficiencies, and focus on improving container volumes to support steady and sustainable growth.”



ALL YOUR LOGISTICS NEEDS

ONE | TRUSTED
PARTNER



 info@aslindia.net
P:02836-258251/258252



 www.aslindia.net
FAX 258253

Thank You

For further information, please contact

Company:



Accuracy Shipping Limited

CIN: L52321GJ2008PLC055322

Mr. Ashish Lalwani - CFO

cfo@aslindia.net

www.aslindia.net

Investor Relations Advisors:

SGA Strategic Growth Advisors

Strategic Growth Advisors Pvt. Ltd.

CIN: U74140MH2010PTC204285

Mr. Sagar Shroff / Mr. Vatsal Shah

sagar.shroff@sgapl.net / vatsal.shah@sgapl.net

+91 98205 19303 / +91 88796 59884

www.sgapl.net